EMADLANGENI

LOCAL MUNICIPALITY

DRAFT BUDGET DOCUMENTATION

2012/2013 FINANCIAL YEAR

EMADLANGENI LOCAL MUNICIPALITY

BUDGET 2012/2013

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1 MAYOR'S REPORT

Councillors, Officials and Community it is indeed a great privilege and honour to table the Draft Budget for 2012/2013 financial year and the outer subsequent years. In the past year sovereign debt and slow economic growth issues have been hovering around. Double deep recession has been on many agendas. Emadlangeni Local Municipality was in no way immune to the current negative economic conditions. Among the impacts are the liquidity challenges experienced mainly due to dwindling collection rates and the ever ballooning debtors book.

The Municipality's main business is service delivery. Therefore, in light of this, we endeavour to continuously improve service delivery in this Municipality. Availability of own revenue has always been a stumbling block.

The tabling of the budget comes at a critical time particularly for the low capacity municipalities who are facing a lot of challenges and changes that need to be affected before the start of the new financial year; this includes but is not limited to the full compliance with all the relevant GRAP standards in the current financial year. Of particular interest is the Infrastructure and Biological Assets. This comes on the back drop of a clean audit for the 2010/2011 financial year. Consequently, maintaining the clean audit status is a mammoth task for the Municipality. All the relevant laws and regulations should be complied with. Most importantly we should live within our means by cutting all the unnecessary expenditure to ensure the financial viability of the municipality as well as securing service delivery which we owe to the community.

The Municipality currently faces many challenges with the main one being the reduced revenue which is a result of the economic down turn and unemployment as well as limited personnel resources which is largely due to high staff turnover. Despite the challenges that we are faced with we are pleased to have managed to table the budget. As the Council of the Emadlangeni Municipality we are committed to the implementation of sound financial management which we believe will go a long way in improving service delivery to the communities that we are serving.

In closing I would like to thank the Municipal Manager, the Budget and Treasury Office personnel, the Head of Departments and all other staff members who have made this budget process a success. Councillors without your unconditional support it would not have been possible to table this budget, for that I extend my unreserved gratitude. Your continued support is a testimony and affirmation that together we can do better and more overcoming any obstacle towards improving the quality of lives of our community.

Councillor J.G Zhikhali

MAYOR

2 BUDGET RESOLUTIONS

1. That in terms of Section 24 of the Municipal Finance Management Act 56 of 2003, the annual draft budget of Emadlangeni Local Municipality for the financial year 2012-2013 financial year and the multi year and single year capital appropriations are approved as set out in the following tables

   1.1 Budgeted Financial Performance (Revenue and Expenditure by Standard Classification)
   1.2 Budgeted Financial Performance (Revenue and Expenditure by municipal vote)
   1.3 Budgeted financial Performance (Revenue and Expenditure by Expenditure type)
   1.4 Single year capital appropriations by municipal vote and standard classification and funding source

2. That the financial position, cash flow, cash backed, asset management and basic service deliver targets are adopted as set out in the following tables.

   2.1Budgeted Financial Position
   2.2 Budgeted Cash Flow Position
   2.3 Cash backed reserves and accumulated surplus reconciliation

3. That it terms of Section 24(2) (c) (1) and (11) of the Municipal Finance Management Act, 56 of 2003 and Section 74 and 75 A of the Local Government Municipal Act, 32 of 200 as amended, the tariffs for the supply of electricity, refuse removal and all other tariffs as set out in other supporting documents be approved with effect from 1 July 2012.
4. That in terms of section 5 of the Municipal Property Rates Act 6 of 2004 the rates policy be approved as amended.

5. That in terms of the section 24(2)(c) (v) of the Municipal Finance Management Act of 56 of 2003 it be noted that the various budget related policies have been amended

6. That it terms of Section 14 of the Municipal Property Rates Act of 2004 the rate randages and conditions as set out in other supporting documents be approved with effect from 1 July 2012.

7. That salaries, wages and allowances of all employees be increased in accordance with the Multi Year SALGBC wage agreement with effect from1 July 2012.

8. That the salaries, wages and allowances of all Section 57 and contractual employees be increased in accordance with the same percentage as reflected in the multiyear SALGBC wage agreement with effect from the 1st July 2012

3 EXECUTIVE SUMMARY AND BUDGET TABLES

3.1 Background

The budget submitted to Council is the financial assertion of the political mandate accorded to the Municipal Manager and the senior managers. Political guidance and input during the IDP and budget processes sought to ensure that the financial planning process have been guided by the priorities and the spending plans of the Emadlangeni Local Municipality. It is the requirement of the MFMA that municipalities table a balanced budget, based on realistic or revenue that are consistent with the available budgetary resources. The needs of the local residents and communities have to be prioritized and met to the best of Council's ability and have be achieved and met within the financial capacity and available resources of the Emadlangeni Local Municipality.

However funding sources remains and will continue to remain the biggest challenge of the municipality, this therefore has severe implications on the future sustainability of the municipality. It is unfortunate that the main revenue stream is derived from the National and Provincial transfers. Other revenue is derived from, service charges and property rates and apart from the minimal tariff increases of the service charges there has been no significant expansion in the revenue sources of the Council. It is against this challenge that the Emadlangeni Local Municipality will continue to consider alternative funding sources in an effort to improve the Council revenue streams therefore maximizing service delivery.

The 2012/2013 MTREF/ Budget also seek to demonstrate Council's endeavours to provide Municipal Services to all its residents in a sustainable manner. The success in achieving these very complex objectives can only be achieved if all revenue billed to consumers is collected, so that the cost for providing the services can be met and service delivery is improved drastically. This reality therefore speaks directly to Council's effort to drastically improve the credit control and debt collection measures. For Council to provide the services to the community it must have the necessary financial resources which can only be derived from the revenue billed apart from National and Provincial transfers.

Again to key to meeting the long- term sustainable service deliver will be a conscious adoption of a culture of saving with special attention being given to the non income generating activities. Budget monitoring and control cannot be overemphasized when it comes to financial management. Municipal Official together with the Council will continuously ensure that the respective departments do not by any means recklessly overspend on the budgets as this can severely compromise the Council's ability to provide basic services to the communities. This will translate in being cautious on the amount of resources being spent on operational matters such, as telephone, travelling, stationery etc.

The budget has been prepared in accordance with the relevant legislation regulating the Local Government sphere and we are of the firm view that budget processes and the collective budget processes which includes community participation has resulted in a adequately balanced budget.

3.2 Deliberations

Section 17(1) of the MFMA determines that the budget must be based on realistically anticipated revenue from each revenue source of the budge year. This means that the actual revenue collected in the prior year becomes the basis for determining the realistically anticipated revenue. It is also in line with Section 18 which determines that the expenditure may only be funded from the realistically anticipated revenue to be collected. The 2012/2013 budget was drafted and prepared accordingly with the following exceptions:

3.3 Employee related costs

An **5%** salary increase on the current salary scales and benefits has been provided for all personnel and councilors respectively. However it should be noted that the substantial increase from the projected actual from the previous is due to the fact that there were a number of posts which were not filled during the 2011/2012 financial year which are only anticipated to be filled in the 2012/2013 financial year.

The personnel related costs continue to remain a concern as they account for 32% of the total expenditure(including capital expenditure) and 40% exclusive of capital expenditure. Council will continue to employ measures that will ensure that the organizational structure is streamlined in order to minimise any additional escalation of the personnel costs in the future and at the same time not compromise the performance of the legislated functions as allocated to Council.

3.4 Debt impairment

The prevailing economic environment and high level of unemployment poses a challenge to the municipality. The debt impairment for the coming financial has been decreased as it is expected that the current measures being explored will lower debt impairment and improve collection rates. Council acknowledges that the growing debtor book remains a concern as it places an additional constrain on the already strained and pressurized financial resources of the Council therefore severely compromising the ability of Council to provide basic services to the communities. Additional debt collection and credit control measures will be considered to enhance the collection process thereby improving the cash flow and financial position substantially.

3.5 Overall Expenditure

An across the board increase of **6%** as recommended by the National Treasury has been made for all the operating expenditure and the previous financial expenditure patterns have also sought to inform the extent of increase of for some of the operating expenditure for the 2012/2013 Financial Year.

It must however be noted the full year forecast figures are only projection and that the figures may differ from the actual income and expenditure as at 30 June 2011.These projections however gives a brief analysis of the operating income and expenditure trends and patterns for the 2011/2012 financial year. This analysis examines the amount budget and amount spent. It will however be noted that given the current financial constraints of the municipality the main source of capital expenditure is the Municipal Infrastructure Grant.

3.6 Repairs and Maintenance

Council will continuously strive to ensure that all the income generating capital assets are adequately maintained and repaired so as to safeguard and preserve the useful life of the incoming generating assets and not compromising service delivery in the long term.

3.7 SIGNIFICANT ITEMS

3.7.1Revenue

As reflected on the budget the most significant income item is the National and Provincial operational transfers which represents 36% of the total income followed by Service charges-electricity and Property rates income which accounts for 18 % and 17% of the total revenue respectively. There has also been an increase of the National and Provincial Transfers with the equitable share accounting for the most increased National Subsidy. As previously mentioned this continues to remain a concern and significant revenue enhancement strategies would have to be considered if Council were to expand its revenue base in order to remain financially viable and sustainable and delivering services to the community in a sustainable, economic and sustainable manner.

3.7.2 Rates

The municipality implemented the Municipal Property Rates Act, No.56 04 2003 with effect from 01 July 2008. The Council has however not seen a substantial increase of rates due to the geographic landscape of the Local Municipality which appears to attract the indigent type of customers whose property values qualifies for an exemption or substantial rebate as well as the large agricultural land which also qualifies for substantial rebates and exemption. An increase of **5%** in the rate randages is proposed for the Medium Term Expenditure Framework period. The current valuation roll will also be reviewed in the next financial year and property valuation is expected to increase as well as changes between categories.

3.7.3 Service charges

In order to remain financially viable and sustainable, sufficient resources must be generated. As a limited scope exists to generate alternative revenue sources, it has been necessary to increase the rates and tariffs for the service charges. This responsibility is assigned to Council as per the provision of the Local Government Municipal System's Act.

Affordability was the key determining factor in considering the rates and tariff increases, property tax constitutes the largest source of own revenue and council has therefore sought to ensure that there is a good balance between the acquisition of the municipal revenue sources and the level of service and customer expectations. Service Charges comprises primarily of electricity and refuse. The Service charges have been increased as reflected on the tariff of charges from the previous financial year; the increase is in line with the benchmark as determined by the National Treasury .In order to remain financially viable and sustainable. These amounts will be levied

through the monthly municipal accounts and every endeavour will be made to ensure that the money levied is recovered.

3.7.4 National and Provincial Transfers

The allocation to operating grants and subsidies is also significant and amounts to **R18, 826,000** of the total revenue, the grants subsidies account for 36% of the total revenue sources of the municipality. Capital grant amount to **R** This allocation is determined through the DORA and cannot be manipulated. The total transfers of R**29, 287, 000** are therefore made up as follows.

Equitable Share	**R13, 989,000**
MSIG	**R800, 000**
FMG	**R1, 500,000**
Provincialisation of libraries	**R 177,000**
Community Library Service	**R 90,000**
Infrastructure Sport Facilities	**R 150,000**
Property Rates	**R2, 120,000**
MIG	**R10, 461,000**

3.7.5 Expenditure Items

On the expenditure side the most significant item remains to be Employee related costs which accounts for 40%, Followed by Bulk Purchases- Electricity which accounts for 21% of the total expenditure, General and Grants expenditure account for 12% respectively of the total expenditure. Repairs and maintenance make up 3% of the total operating expenditure. Council will strive to continue to prioritize the repairs and maintenance of the income generating assets so as to safeguard and preserve the useful life of the incoming generating assets and not compromising service delivery in the long term this will be done in future by ensuring that the budget of any new assets is accompanied by a sufficient and adequate provision of the repairs and maintenance.

3.8 Conclusion

Although Emadlangeni Local Municipality faces many challenges financial and non-financial, the Municipality is of a firm view that through proper planning, fiscal discipline and the continued execution of sound financial management we will be able to build a prosperous municipality for all its residents.

Council should will continue to guard against unrealistic demands and honour the high standards expected from the National and Provincial departments and should continuously strive to improve its capacity from that a low to a medium capacity municipality. Although the Municipality has not yet attained all its goals, the municipality is confident that the budget is well balanced and will continue to lay a solid foundation for integration and upliftment of our communities.

KZN253 eMadlangeni - Table A1 Budget Summary

Description	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Financial Performance										
Property rates	2,552	9,131	6,146	8,399	8,399	8,399	8,399	9,103	9,613	10,132
Service charges	5,451	7,787	9,592	9,054	9,054	9,054	9,054	10,217	10,790	11,372
Investment revenue	–	441	513	533	533	533	533	615	650	685
Transfers recognised - operational	7,782	16,874	11,558	14,715	15,100	15,100	15,100	18,826	21,691	22,891
Other own revenue	4,350	2,849	4,700	3,551	4,068	4,068	4,068	3,289	3,466	3,653
Total Revenue (excluding capital transfers and contributions)	20,135	37,081	32,510	36,252	37,154	37,154	37,154	42,050	46,209	48,733
Employee costs	8,527	10,435	12,580	14,903	15,278	15,278	15,278	16,933	17,882	18,847
Remuneration of councillors	1,289	1,291	1,183	1,429	1,505	1,505	1,505	1,652	1,744	1,838
Depreciation & asset impairment	–	1,442	1,720	2,309	2,009	2,009	2,009	2,098	2,216	2,335
Finance charges	–	130	119	148	148	148	148	157	165	174
Materials and bulk purchases	3,559	5,257	6,143	7,458	8,479	8,479	8,479	8,830	9,324	9,828
Transfers and grants	–	–	–	–	–	–	–	–	–	–
Other expenditure	7,149	17,757	7,357	17,681	17,711	17,711	17,711	11,620	13,772	14,264
Total Expenditure	20,524	36,312	29,102	43,928	45,130	45,130	45,130	41,290	45,103	47,287
Surplus/(Deficit)	(389)	769	3,408	(7,676)	(7,975)	(7,975)	(7,975)	761	1,106	1,446
Transfers recognised - capital	–	–	3,999	8,684	10,462	10,462	10,462	10,461	11,035	11,673
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(389)	769	7,407	1,008	2,487	2,487	2,487	11,222	12,141	13,119
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(389)	769	7,407	1,008	2,487	2,487	2,487	11,222	12,141	13,119
Capital expenditure & funds sources										
Capital expenditure	4,921	6,159	5,509	10,254	12,682	12,682	12,682	11,221	11,978	12,661
Transfers recognised - capital	4,800	3,776	3,999	8,684	10,462	10,462	10,462	10,461	11,035	11,673
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	121	2,383	1,510	1,570	2,220	2,220	2,220	760	943	988
Total sources of capital funds	4,921	6,159	5,509	10,254	12,682	12,682	12,682	11,221	11,978	12,661
Financial position										
Total current assets	11,198	17,239	19,227	14,276	14,276	14,276	14,276	28,753	25,966	26,217
Total non current assets	45,424	53,415	58,606	75,187	75,188	75,188	75,188	65,983	78,833	87,663
Total current liabilities	9,932	18,758	12,254	2,247	2,247	2,247	2,247	15,588	13,450	9,351
Total non current liabilities	1,085	1,036	7,313	–	–	–	–	7,440	7,500	7,560
Community wealth/Equity	45,605	50,860	58,267	87,215	87,215	87,215	87,215	71,709	83,849	96,969
Cash flows										
Net cash from (used) operating	3,602	13,199	8,326	2,077	(4,991)	(4,991)	(4,991)	12,072	7,774	16,293
Net cash from (used) investing	–	(10,225)	(9,405)	960	960	960	960	(2,259)	(11,382)	(17,020)
Net cash from (used) financing	(3,602)	(149)	(123)	289	289	289	289	(40)	(31)	(32)
Cash/cash equivalents at the year end	211	3,036	1,834	17,870	10,802	10,802	10,802	19,925	16,286	15,527
Cash backing/surplus reconciliation										
Cash and investments available	8,341	11,958	14,544	10,152	10,152	10,152	10,152	19,925	16,286	15,527
Application of cash and investments	8,678	6,368	6,931	(327)	(264)	(264)	(264)	7,586	5,740	1,841
Balance - surplus (shortfall)	(336)	5,590	7,613	10,480	10,417	10,417	10,417	12,339	10,546	13,686
Asset management										
Asset register summary (WDV)	3,396	53,250	58,441	75,001	75,002	75,002	65,783	65,783	78,593	87,403
Depreciation & asset impairment	–	1,442	1,720	2,309	2,009	2,009	2,098	2,098	2,216	2,335
Renewal of Existing Assets	8,139	–	2,500	–	–	–	–	–	–	–
Repairs and Maintenance	550	539	–	–	–	–	1,332	1,332	1,407	1,483
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	519	3,968	4,949	–	–	–	–	–	–	–
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

KZN253 eMadlangeni - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue - Standard										
Governance and administration		**16,844**	**27,044**	**22,845**	**33,865**	**36,138**	**36,138**	**39,264**	**43,261**	**45,668**
Executive and council		11,953	17,191	9,622	12,256	12,256	12,256	13,989	15,082	16,177
Budget and treasury office		4,435	9,809	13,219	21,609	23,880	23,880	25,273	28,177	29,489
Corporate services		455	44	4	–	2	2	2	2	2
Community and public safety		**2,217**	**1,990**	**1,392**	**1,372**	**1,381**	**1,381**	**1,525**	**1,610**	**1,697**
Community and social services		44	38	492	284	320	320	400	422	445
Sport and recreation		1,865	993	–	–	–	–	–	–	–
Public safety		205	826	899	1,089	1,061	1,061	1,125	1,188	1,252
Housing		103	134	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**1,073**	**379**	**174**	**–**	**37**	**37**	**39**	**41**	**43**
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		1,073	379	174	–	37	37	39	41	43
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**–**	**7,668**	**9,592**	**9,054**	**9,054**	**9,054**	**10,217**	**10,790**	**11,372**
Electricity		–	6,667	8,418	8,356	8,356	8,356	9,377	9,902	10,437
Water		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	1,000	1,175	698	698	698	840	887	935
Other	4	**–**	**–**	**1,190**	**646**	**1,007**	**1,007**	**1,467**	**1,542**	**1,626**
Total Revenue - Standard	2	**20,135**	**37,081**	**35,193**	**44,936**	**47,616**	**47,616**	**52,511**	**57,244**	**60,406**
Expenditure - Standard										
Governance and administration		**6,246**	**24,167**	**12,409**	**23,115**	**24,190**	**24,190**	**19,089**	**21,659**	**22,577**
Executive and council		3,560	19,047	3,585	10,857	10,439	10,439	5,039	5,321	5,608
Budget and treasury office		2,150	3,541	6,746	9,986	10,962	10,962	10,949	13,063	13,517
Corporate services		536	1,578	2,078	2,272	2,788	2,788	3,101	3,275	3,452
Community and public safety		**4,077**	**3,223**	**3,537**	**4,871**	**4,877**	**4,877**	**5,704**	**6,023**	**6,348**
Community and social services		343	749	2,121	3,223	3,166	3,166	3,597	3,798	4,004
Sport and recreation		2,574	1,055	–	–	–	–	–	–	–
Public safety		1,159	1,416	1,416	1,648	1,711	1,711	2,107	2,225	2,345
Housing		–	3	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**2,670**	**2,069**	**2,077**	**3,133**	**2,737**	**2,737**	**2,801**	**2,958**	**3,118**
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		2,670	2,069	2,077	3,133	2,737	2,737	2,801	2,958	3,118
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**7,532**	**6,853**	**8,280**	**10,977**	**11,649**	**11,649**	**11,755**	**12,413**	**13,083**
Electricity		6,456	6,041	7,763	10,023	10,745	10,745	10,893	11,503	12,124
Water		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		1,076	811	517	954	904	904	861	910	959
Other	4	**–**	**–**	**1,483**	**1,831**	**1,678**	**1,678**	**1,940**	**2,049**	**2,159**
Total Expenditure - Standard	3	**20,524**	**36,312**	**27,786**	**43,928**	**45,130**	**45,130**	**41,288**	**45,102**	**47,285**
Surplus/(Deficit) for the year		**(390)**	**769**	**7,407**	**1,008**	**2,486**	**2,486**	**11,223**	**12,143**	**13,121**

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)

4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

KZN253 eMadlangeni - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue by Vote	1									
Vote 1 - Governance and Administration		9,311	27,643	22,845	33,865	36,138	36,138	39,264	43,261	45,668
Community and Public Safety		2,218	1,391	1,392	1,372	1,381	1,381	1,525	1,610	1,697
Economic and Environmental Services		1,073	379	174	–	37	37	39	41	43
Trading Services		7,532	7,668	9,592	9,054	9,054	9,054	10,217	10,790	11,372
Other		–	–	1,190	646	1,007	1,007	1,467	1,542	1,626
Example 6 - Vote6		–	–	–	–	–	–	–	–	–
Example 7 - Vote7		–	–	–	–	–	–	–	–	–
Example 8 - Vote8		–	–	–	–	–	–	–	–	–
Example 9 - Vote9		–	–	–	–	–	–	–	–	–
Example 10 - Vote10		–	–	–	–	–	–	–	–	–
Example 11 - Vote11		–	–	–	–	–	–	–	–	–
Example 12 - Vote12		–	–	–	–	–	–	–	–	–
Example 13 - Vote13		–	–	–	–	–	–	–	–	–
Example 14 - Vote14		–	–	–	–	–	–	–	–	–
Example 15 - Vote15		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**20,134**	**37,081**	**35,193**	**44,936**	**47,616**	**47,616**	**52,511**	**57,244**	**60,406**
Expenditure by Vote *to be appropriated*	1									
Vote 1 - Governance and Administration		6,870	20,666	12,409	23,115	24,190	24,190	19,089	21,659	22,577
Community and Public Safety		4,076	4,723	3,537	4,871	4,877	4,877	5,704	6,023	6,348
Economic and Environmental Services		2,046	2,069	2,077	3,133	2,737	2,737	2,801	2,958	3,118
Trading Services		7,532	8,853	8,280	10,977	11,649	11,649	11,755	12,413	13,083
Other		–	–	1,483	1,831	1,678	1,678	1,940	2,049	2,159
Example 6 - Vote6		–	–	–	–	–	–	–	–	–
Example 7 - Vote7		–	–	–	–	–	–	–	–	–
Example 8 - Vote8		–	–	–	–	–	–	–	–	–
Example 9 - Vote9		–	–	–	–	–	–	–	–	–
Example 10 - Vote10		–	–	–	–	–	–	–	–	–
Example 11 - Vote11		–	–	–	–	–	–	–	–	–
Example 12 - Vote12		–	–	–	–	–	–	–	–	–
Example 13 - Vote13		–	–	–	–	–	–	–	–	–
Example 14 - Vote14		–	–	–	–	–	–	–	–	–
Example 15 - Vote15		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**20,524**	**36,311**	**27,786**	**43,928**	**45,130**	**45,130**	**41,288**	**45,102**	**47,285**
Surplus/(Deficit) for the year	2	**(390)**	**770**	**7,407**	**1,008**	**2,486**	**2,486**	**11,223**	**12,143**	**13,121**

References

1. Insert 'Vote'; e.g. department, if different to standard classification structure

2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

3. Assign share in 'associate' to relevant Vote

KZN253 eMadlangeni - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue By Source											
Property rates	2	2,552	8,917	5,968	8,169	8,169	8,169	8,169	8,859	9,355	9,860
Property rates - penalties & collection charges			214	178	230	230	230	230	244	257	271
Service charges - electricity revenue	2	5,085	6,772	8,418	8,356	8,356	8,356	8,356	9,377	9,902	10,437
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2	366	1,015	1,175	698	698	698	698	840	887	935
Service charges - other				–	–						
Rental of facilities and equipment			1,306	1,347	1,065	1,076	1,076	1,076	1,201	1,268	1,336
Interest earned - external investments			441	513	533	533	533	533	615	650	685
Interest earned - outstanding debtors				–	–						
Dividends received				–	–						
Fines			117	165	180	132	132	132	139	147	155
Licences and permits			793	756	806	849	849	849	951	1,004	1,059
Agency services				–	100	100	100	100	106	112	118
Transfers recognised - operational		7,782	16,874	11,558	14,715	15,100	15,100	15,100	18,826	21,691	22,891
Other revenue	2	4,350	632	2,433	–	511	511	511	892	935	985
Gains on disposal of PPE				–	1,400	1,400	1,400	1,400			
Total Revenue (excluding capital transfers and contributions)		**20,135**	**37,081**	**32,510**	**36,252**	**37,154**	**37,154**	**37,154**	**42,050**	**46,209**	**48,733**
Expenditure By Type											
Employee related costs	2	8,527	10,435	12,580	14,903	15,278	15,278	15,278	16,933	17,882	18,847
Remuneration of councillors		1,289	1,291	1,183	1,429	1,505	1,505	1,505	1,652	1,744	1,838
Debt impairment	3		1,566	1,047	1,666	1,067	1,067	1,067	495	523	551
Depreciation & asset impairment	2	–	1,442	1,720	2,309	2,009	2,009	2,009	2,098	2,216	2,335
Finance charges			130	119	148	148	148	148	157	165	174
Bulk purchases	2	3,559	5,257	6,143	7,458	8,479	8,479	8,479	8,830	9,324	9,828
Other materials	8	–									
Contracted services		–	–	–	–	–	–	–	–	–	–
Transfers and grants		–	–	–	–	–	–	–	–	–	–
Other expenditure	4, 5	7,149	16,191	6,310	16,015	16,644	16,644	16,644	11,125	13,249	13,713
Loss on disposal of PPE											
Total Expenditure		**20,524**	**36,312**	**29,102**	**43,928**	**45,130**	**45,130**	**45,130**	**41,290**	**45,103**	**47,287**
Surplus/(Deficit)		**(389)**	**769**	**3,408**	**(7,676)**	**(7,975)**	**(7,975)**	**(7,975)**	**761**	**1,106**	**1,446**
Transfers recognised - capital				3,999	8,684	10,462	10,462	10,462	10,461	11,035	11,673
Contributions recognised - capital	6	–	–	–	–	–	–	–	–	–	–
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		**(389)**	**769**	**7,407**	**1,008**	**2,487**	**2,487**	**2,487**	**11,222**	**12,141**	**13,119**
Taxation											
Surplus/(Deficit) after taxation		**(389)**	**769**	**7,407**	**1,008**	**2,487**	**2,487**	**2,487**	**11,222**	**12,141**	**13,119**
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		**(389)**	**769**	**7,407**	**1,008**	**2,487**	**2,487**	**2,487**	**11,222**	**12,141**	**13,119**
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		**(389)**	**769**	**7,407**	**1,008**	**2,487**	**2,487**	**2,487**	**11,222**	**12,141**	**13,119**

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs

5. Repairs & maintenance detailed in Table A9 and Table SA34c

6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method

KZN253 eMadlangeni - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Governance and Administration		–	–	–	–	–	–	–	–	–	–
Community and Public Safety		–	–	–	–	–	–	–	–	–	–
Economic and Environmental Services		–	–	–	–	–	–	–	–	–	–
Trading Services		–	–	–	–	–	–	–	–	–	–
Example 5 - Vote5		–	–	–	–	–	–	–	–	–	–
Example 6 - Vote6		–	–	–	–	–	–	–	–	–	–
Example 7 - Vote7		–	–	–	–	–	–	–	–	–	–
Example 8 - Vote8		–	–	–	–	–	–	–	–	–	–
Example 9 - Vote9		–	–	–	–	–	–	–	–	–	–
Example 10 - Vote10		–	–	–	–	–	–	–	–	–	–
Example 11 - Vote11		–	–	–	–	–	–	–	–	–	–
Example 12 - Vote12		–	–	–	–	–	–	–	–	–	–
Example 13 - Vote13		–	–	–	–	–	–	–	–	–	–
Example 14 - Vote14		–	–	–	–	–	–	–	–	–	–
Example 15 - Vote15		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	–	–	–	–	–	–	–	–	–	–
Single-year expenditure *to be appropriated*	2										
Governance and Administration		24	217	2,500	500	1,000	1,000	1,000	10,811	11,548	12,209
Community and Public Safety		–	–	–	1,018	1,168	1,168	1,168	210	221	232
Economic and Environmental Services		–	–	–	8,684	10,462	10,462	10,462	–	–	–
Trading Services		–	–	–	53	53	53	53	200	210	221
Example 5 - Vote5		–	–	–	–	–	–	–	–	–	–
Example 6 - Vote6		–	–	–	–	–	–	–	–	–	–
Example 7 - Vote7		–	–	–	–	–	–	–	–	–	–
Example 8 - Vote8		–	–	–	–	–	–	–	–	–	–
Example 9 - Vote9		–	–	–	–	–	–	–	–	–	–
Example 10 - Vote10		–	–	–	–	–	–	–	–	–	–
Example 11 - Vote11		–	–	–	–	–	–	–	–	–	–
Example 12 - Vote12		–	–	–	–	–	–	–	–	–	–
Example 13 - Vote13		–	–	–	–	–	–	–	–	–	–
Example 14 - Vote14		–	–	–	–	–	–	–	–	–	–
Example 15 - Vote15		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		24	217	2,500	10,255	12,683	12,683	12,683	11,221	11,978	12,661
Total Capital Expenditure - Vote		24	217	2,500	10,255	12,683	12,683	12,683	11,221	11,978	12,661
Capital Expenditure - Standard											
Governance and administration		–	24	1,199	500	1,000	1,000	1,000	10,811	11,548	12,209
Executive and council			–	1,149	400	400	400	400	10,611	11,338	11,988
Budget and treasury office			10	50	100	100	100	100	–	–	–
Corporate services			14			500	500	500	200	210	221
Community and public safety		101	2,032	1,610	1,018	1,168	1,168	1,168	210	221	232
Community and social services		–	–	1,497	242	242	242	242	50	53	55
Sport and recreation		70	233	106	776	776	776	776	–	–	–
Public safety		15	905	8		150	150	150	160	168	176
Housing		15	895			–	–	–			
Health		–	–			–	–	–			
Economic and environmental services		1,352	4,027	2,699	8,684	10,462	10,462	10,462	–	–	–
Planning and development		–	–								
Road transport		1,352	4,027	2,699	8,684	10,462	10,462	10,462			
Environmental protection		–	–								
Trading services		3,468	76	–	53	53	53	53	200	210	221
Electricity		3,468	76		53	53	53	53	200	210	221
Water		–	–								
Waste water management		–	–								
Waste management		–	–								
Other		–									
Total Capital Expenditure - Standard	3	4,921	6,159	5,509	10,254	12,682	12,682	12,682	11,221	11,978	12,661
Funded by:											
National Government		4,800	3,776	3,999	8,684	10,462	10,462	10,462	10,461	11,035	11,673
Provincial Government		–	–								
District Municipality		–	–								
Other transfers and grants		–	–								
Transfers recognised - capital	4	4,800	3,776	3,999	8,684	10,462	10,462	10,462	10,461	11,035	11,673
Public contributions & donations	5		–								
Borrowing	6		–								
Internally generated funds		121	2,383	1,510	1,570	2,220	2,220	2,220	760	943	988
Total Capital Funding	7	4,921	6,159	5,509	10,254	12,682	12,682	12,682	11,221	11,978	12,661

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by standard classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

7. Total Capital Funding must balance with Total Capital Expenditure

8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

KZN253 eMadlangeni - Table A6 Budgeted Financial Position

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
ASSETS											
Current assets											
Cash		211	3,036	1,834	2,561	2,561	2,561	2,561	3,925	2,286	3,527
Call investment deposits	1	8,131	8,922	12,710	7,591	7,591	7,591	7,591	16,000	14,000	12,000
Consumer debtors	1	2,477	3,629	3,133	2,268	2,268	2,268	2,268	6,000	6,500	7,000
Other debtors		348	1,620	1,496	1,759	1,759	1,759	1,759	2,758	3,100	3,600
Current portion of long-term receivables		32	32	54	97	97	97	97	70	80	90
Inventory	2										
Total current assets		**11,198**	**17,239**	**19,227**	**14,276**	**14,276**	**14,276**	**14,276**	**28,753**	**25,966**	**26,217**
Non current assets											
Long-term receivables		174	165	165	186	186	186	186	200	240	260
Investments											
Investment property		1,996	1,890	1,785	2,124	2,124	2,124	2,124	1,575	1,470	1,365
Investment in Associate											
Property, plant and equipment	3	41,854	50,041	54,025	71,396	71,396	71,396	71,396	60,396	73,396	82,396
Agricultural											
Biological		1,218	1,218	2,534	1,369	1,369	1,369	1,369	3,000	3,000	3,000
Intangible		182	101	97	113	114	114	114	812	727	642
Other non-current assets											
Total non current assets		**45,424**	**53,415**	**58,606**	**75,187**	**75,188**	**75,188**	**75,188**	**65,983**	**78,833**	**87,663**
TOTAL ASSETS		**56,622**	**70,654**	**77,833**	**89,462**	**89,464**	**89,464**	**89,464**	**94,736**	**104,799**	**113,880**
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	204	119	36	104	104	104	104	38	40	41
Consumer deposits		117	129	142					150	160	170
Trade and other payables	4	9,274	12,056	11,319	2,144	2,144	2,144	2,144	14,600	12,500	8,400
Provisions		337	6,454	757					800	750	740
Total current liabilities		**9,932**	**18,758**	**12,254**	**2,247**	**2,247**	**2,247**	**2,247**	**15,588**	**13,450**	**9,351**
Non current liabilities											
Borrowing		1,085	1,036	1,000	–	–	–	–	940	900	860
Provisions		–	–	6,313	–	–	–	–	6,500	6,600	6,700
Total non current liabilities		**1,085**	**1,036**	**7,313**	**–**	**–**	**–**	**–**	**7,440**	**7,500**	**7,560**
TOTAL LIABILITIES		**11,017**	**19,794**	**19,566**	**2,247**	**2,247**	**2,247**	**2,247**	**23,028**	**20,950**	**16,911**
NET ASSETS	5	**45,605**	**50,860**	**58,267**	**87,215**	**87,216**	**87,216**	**87,216**	**71,709**	**83,849**	**96,969**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		45,605	50,860	58,267	87,215	87,215	87,215	87,215	71,709	83,849	96,969
Reserves	4	–	–	–	–	–	–	–	–	–	–
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	**45,605**	**50,860**	**58,267**	**87,215**	**87,215**	**87,215**	**87,215**	**71,709**	**83,849**	**96,969**

References

1. Detail to be provided in Table SA3

2. Include completed low cost housing to be transferred to beneficiaries within 12 months

3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)

4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.

5. Net assets must balance with Total Community Wealth/Equity

KZN253 eMadlangeni - Table A7 Budgeted Cash Flows

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		2,457	20,767	18,708	11,500	11,500	11,500	11,500	17,703	16,396	15,194
Government - operating	1		16,416	18,842	14,546	12,360	12,360	12,360	18,826	21,691	22,891
Government - capital	1	(2,558)	–	–	8,684	8,684	8,684	8,684	10,461	11,035	11,673
Interest		11	441	513	533	533	533	533	615	650	685
Dividends			–	–							
Payments											
Suppliers and employees			(16,973)	(27,532)	(29,738)	(32,457)	(32,457)	(32,457)	(30,540)	(35,223)	(27,262)
Finance charges		(121)	(115)	(115)	(148)	(148)	(148)	(148)	(157)	(165)	(174)
Transfers and Grants	1	3,813	(7,337)	(2,089)	(3,300)	(5,463)	(5,463)	(5,463)	(4,837)	(6,609)	(6,714)
NET CASH FROM/(USED) OPERATING ACTIVITIES		3,602	13,199	8,326	2,077	(4,991)	(4,991)	(4,991)	12,072	7,774	16,293
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			(10,225)	(9,405)	1,400	1,400	1,400	1,400	–	–	
Decrease (Increase) in non-current debtors			–	–	(11)	(11)	(11)	(11)	(14)	(40)	(20)
Decrease (increase) other non-current receivables			–	–	–	–	–	–			
Decrease (increase) in non-current investments			–	–	(429)	(429)	(429)	(429)			
Payments											
Capital assets									(2,245)	(11,342)	(17,000)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(10,225)	(9,405)	960	960	960	960	(2,259)	(11,382)	(17,020)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		(169)	(30)	(33)					–	–	–
Borrowing long term/refinancing		(3,433)	(119)	(90)							
Increase (decrease) in consumer deposits			–	–	289	289	289	289		10	10
Payments											
Repayment of borrowing									(40)	(41)	(42)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3,602)	(149)	(123)	289	289	289	289	(40)	(31)	(32)
NET INCREASE/ (DECREASE) IN CASH HELD		–	2,825	(1,202)	3,326	(3,742)	(3,742)	(3,742)	9,773	(3,639)	(759)
Cash/cash equivalents at the year begin:	2	211	211	3,036	14,544	14,544	14,544	14,544	10,152	19,925	16,286
Cash/cash equivalents at the year end:	2	211	3,036	1,834	17,870	10,802	10,802	10,802	19,925	16,286	15,527

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

KZN253 eMadlangeni - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Cash and investments available											
Cash/cash equivalents at the year end	1	211	3,036	1,834	17,870	10,802	10,802	10,802	19,925	16,286	15,527
Other current investments > 90 days		8,131	8,922	12,710	(7,718)	(650)	(650)	(650)	0	0	(0)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**8,341**	**11,958**	**14,544**	**10,152**	**10,152**	**10,152**	**10,152**	**19,925**	**16,286**	**15,527**
Application of cash and investments											
Unspent conditional transfers		7,716	7,258	10,543	–	–	–	–	14,000	12,000	8,000
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2										
Other working capital requirements	3	962	(891)	(3,612)	(327)	(264)	(264)	(264)	(6,414)	(6,260)	(6,159)
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		**8,678**	**6,368**	**6,931**	**(327)**	**(264)**	**(264)**	**(264)**	**7,586**	**5,740**	**1,841**
Surplus(shortfall)		**(336)**	**5,590**	**7,613**	**10,480**	**10,417**	**10,417**	**10,417**	**12,339**	**10,546**	**13,686**

References

1. Must reconcile with Budgeted Cash Flows

2. For example: VAT, taxation

3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

4. For example: sinking fund requirements for borrowing

5. Council approval required for each reserve created and basis of cash backing of reserves

KZN253 eMadlangeni - Table A9 Asset Management

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
CAPITAL EXPENDITURE										
Total New Assets	1	6,123	11,333	8,696	10,254	12,532	12,532	11,221	11,978	12,661
Infrastructure - Road transport		6,054	3,321	1,774	8,684	10,462	10,462	10,661	11,245	11,894
Infrastructure - Electricity		–	–	–	53	53	53	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		*6,054*	*3,321*	*1,774*	*8,737*	*10,515*	*10,515*	*10,661*	*11,245*	*11,894*
Community		–	5,900	1,497	189	189	189	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	1,890	1,785	–	–	–	–	–	–
Other assets	6	69	217	2,237	1,329	1,829	1,829	560	733	767
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	1,316	–	–	–	–	–	–
Intangibles		–	4	86	–	–	–	–	–	–
Total Renewal of Existing Assets	2	8,139	–	2,500	–	–	–	–	–	–
Infrastructure - Road transport		4,026	–	–	–	–	–	–	–	–
Infrastructure - Electricity		3,468	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	2,500	–	–	–	–	–	–
Infrastructure		*7,494*	–	*2,500*	–	–	–	–	–	–
Community		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	645	–	–	–	–	–	–	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Total Capital Expenditure	4									
Infrastructure - Road transport		10,080	3,321	1,774	8,684	10,462	10,462	10,661	11,245	11,894
Infrastructure - Electricity		3,468	–	–	53	53	53	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	2,500	–	–	–	–	–	–
Infrastructure		*13,548*	*3,321*	*4,274*	*8,737*	*10,515*	*10,515*	*10,661*	*11,245*	*11,894*
Community		–	5,900	1,497	189	189	189	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	1,890	1,785	–	–	–	–	–	–
Other assets		714	217	2,237	1,329	1,829	1,829	560	733	767
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	1,316	–	–	–	–	–	–
Intangibles		–	4	86	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	2	14,262	11,333	11,196	10,254	12,532	12,532	11,221	11,978	12,661
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport			8,931	9,631	8,684	8,684	8,684	11,540	20,751	28,000
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		–	*8,931*	*9,631*	*8,684*	*8,684*	*8,684*	*11,540*	*20,751*	*28,000*
Community			39,895	41,264				41,264	41,248	42,289
Heritage assets										
Investment properties		1,996	1,890	1,785	2,124	2,124	2,124	1,575	1,470	1,365
Other assets			1,215	3,129	62,712	62,712	62,712	7,592	11,397	12,107
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		1,218	1,218	2,534	1,369	1,369	1,369	3,000	3,000	3,000
Intangibles		182	101	97	113	114	114	812	727	642
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	3,396	53,250	58,441	75,001	75,002	75,002	65,783	78,593	87,403
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		–	1,442	1,720	2,309	2,009	2,009	2,098	2,216	2,335
Repairs and Maintenance by Asset Class	3	550	539	–	–	–	–	1,332	1,407	1,483
Infrastructure - Road transport		–	–	–	–	–	–	332	400	425
Infrastructure - Electricity		292	187	–	–	–	–	50	60	63
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		*292*	*187*	–	–	–	–	*382*	*460*	*488*
Community		–	–	–	–	–	–	50	60	62
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6, 7	258	352	–	–	–	–	900	887	933
TOTAL EXPENDITURE OTHER ITEMS		550	1,981	1,720	2,309	2,009	2,009	3,430	3,623	3,818
Renewal of Existing Assets as % of total capex		*57.1%*	*0.0%*	*22.3%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Renewal of Existing Assets as % of deprecn"		*0.0%*	*0.0%*	*145.3%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
R&M as a % of PPE		*1.3%*	*1.1%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*2.2%*	*1.9%*	*1.8%*
Renewal and R&M as a % of PPE		*256.0%*	*1.0%*	*4.0%*	*0.0%*	*0.0%*	*0.0%*	*2.0%*	*2.0%*	*2.0%*

References

1. Detail of new assets provided in Table SA34a

2. Detail of renewal of existing assets provided in Table SA34b

3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c

4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to 'Budgeted Financial Position' (written down value)

6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

KZN253 eMadlangeni - Table A10 Basic service delivery measurement

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Household service targets	1									
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Energy:										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Refuse:										
Removed at least once a week										
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)		1208	2863	3279						
Refuse (removed at least once a week)		53	86	105						
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)		20	20	20						
Refuse (removed once a week)		92.40	92.40	92.40						
Total cost of FBS provided (minimum social package)		–	–	–	–	–	–	–	–	–
Highest level of free service provided										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)		50kwh	50kwh	50kwh						
Refuse (average litres per week)		1bin	1 Bin	1 Bin						
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)		317	3,186	4,045						
Water		–	–	–						
Sanitation		–	–	–						
Electricity/other energy		144	687	787						
Refuse		59	95	117						
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of free services provided (total social package)		519	3,968	4,949	–	–	–	–	–	–

References

1. Include services provided by another entity; e.g. Eskom

2. Stand distance <= 200m from dwelling

3. Stand distance > 200m from dwelling

4. Borehole, spring, rain-water tank etc.

5. Must agree to total number of households in municipal area

6. Include value of subsidy provided by municipality above provincial subsidy level

7. Show number of households receiving at least these levels of services completely free

8. Must reflect the cost to the municipality of providing the Free Basic Service

4 TARIFF OF CHARGES

EMADLANGENI MUNICIPALITY
2012/2013 TARIFF OF CHARGES

	Details	*2011/12 Existing Vat Exclusive*	Increase %	2012/13 Proposed Tariffs Vat Exclusive
PART 1: ELECTRICITY				
1.	**Residential Tariffs**			
	(This Tariff shall also apply to churches, charitable organisations and			
	electricity supplied for motors with a combined capacity of 4KVA			
	electricity for domestic purpose)			
	Fixed Charges **vacant land zoned residential**: For each point of			
	supply whether electricity is consumed or not, per			
	month or part thereof.....	R 108.70	**11.03%**	**R 120.69**
1.1	**Conventional Meters**			
1.1.1	Vacant land :For each point of supply whether			
	electricity is consumed or not, per			
	month or part thereof (Replace tariff with vacant land tariff)			
1.1.2	Energy Charge **Block tariff.**			
	* Consumption 0 - 50Kwh (Only Indigents) [Free Basic Electricity]			
	* Consumption 0 - 50Kwh Rate Per Kwh	R 0.69	**0.00%**	**R 0.69**
	* Consumption 51 - 350Kwh Rate Per Kwh	R 0.73	**12.03%**	**R 0.82**
	* Consumption 351- 600Kwh Rate Per Kwh	R 0.88	**11.03%**	**R 0.98**
	* Consumption > 600Kwh Rate Per Kwh	R 1.03	**21.06%**	**R 1.25**
		Sub Average	**11.03%**	
1.2	**Prepaid Meters Block tariff.**			
1.2.1	Energy Charge			
	* Consumption 0 - 50Kwh (Only Indigents) [Free Basic Electricity]			
	* Consumption 0 - 50Kwh Rate Per Kwh	R 0.69	**0.00%**	**R 0.69**
	* Consumption 51 - 350Kwh Rate Per Kwh	R 0.73	**12.03%**	**R 0.82**
	* Consumption 351- 600Kwh Rate Per Kwh	R 0.88	**11.03%**	**R 0.98**
	* Consumption > 600Kwh Rate Per Kwh	R 1.03	**21.06%**	**R 1.25**
		Sub Average	**11.03%**	
	Total average Increase applied for all domestic and prepaid consumers is 11.03%			
1.2.2	Cost of the re-issue of a valid receipt number.....	R 22.05	**11.03%**	**R 24.48**
2.	**Commercial Tariffs**			
	State and business premises and miscellaneous consumers (Lighting anc			
	power combined) - State property, shops, chemists, bottle stores, motor			
	garages, offices, workshops, warehouses, restaurants, coffee bars,			
	cinemas and theatres, butcheries, dairies, boarding houses, consulting			
	rooms, licensed hotels and living rooms on premises provided such			
	living rooms are not served by separate meters, temporary and			
	miscellaneous consumers not included in any other tariff.			
2.1	Fixed Charge vacant land: For each point of supply whether electricity			
	is consumed or not, per month or part			
	there of.....	R 374.70	**11.03%**	**R 416.03**
	Installed Capacity			
	(in KVA)			
	<50			
2.2	Conventional Meters Energy Charge.....34.42c/Kwh + VAT	R 1.16	**11.03%**	**R 1.28**
	Prepaid Meters Energy Charge.....34.42c/Kwh + VAT	R 1.16	**11.03%**	**R 1.28**
	Fixed Charge removed and included in 43% increase of Consumption tariff (Fixed Charge R308.00/1000units=.31c/unit) .85c+.31c = 1.16 ***c/unit***			

EMADLANGENI MUNICIPALITY
2012/2013 TARIFF OF CHARGES

3.	*Details*	*2011/12 Existing Vat Exclusive*	Increase %	2012/13 Proposed Tariffs Vat Exclusive
3.1	State property, miscellaneous, industries and business premises where such businesses are conducted together (Lighting and power combined).Connection applications exceeding existing network capacity will be supplied by way of special agreement. The required alterations and transformer switch gear and accommodation therefore must be supplied by the consumer at his own cost, subject to the approval of the Council's Electrical Engineer. Any alterations to the aforementioned installations will be carried on account of the consumer.			
3.2	In payment of the charge referred to in the preceding clauses has not been made on or before the last working day of the month following the month during which the service has been rendered, the Council will disconnect the electricity supply.			
3.3	In the case of Government or Provincial Departments, charge will be made by agreement in terms of the NERSA requirements.			
3.4	All applicants for current to be supplied under 3.1 shall undertake to give three months written notice if they require that the supply be discontinued and to pay the minimum charge of 25% of the avarage consumption of the last twelve months or less for a period of 12 months. This will not apply if the supply is transfered.			
3.5	Fixed Charge Vacant Land for each stand whether electricity is consumed or not, per month or part *thereof*.....	R 1,245.53	**11.03%**	**R 1,382.91**
	Installed Capacity (in KVA) >50			
3.6	Energy Charge.....19.06c/Kwh + VAT	R 0.40	**11.03%**	**R 0.44**
3.7	Maximum Demand Charge.....R47.66/KVA + VAT .....with a minimum /maximum demand charge of 75% of the installed load	**R 120.30**	**11.03%**	**R 133.57**
4.	**Availability Charge**			
	Plots with no consumption.			
4.1	Residential Plots Per plot zoned as residential, with improvements which are connected or not connected to the Council's electricity network or if such property can reasonably be connected, per month or part thereof.....	R 39.66	**11.03%**	**R 44.03**
4.2	Other than Residential Properties Per plot zoned other than residential, with improvements which are connected or not connected to the Council's electricity network if such property can reasonably be so connected, per month or part thereof.....	R 79.89	**11.03%**	**R 88.70**
5.	**Connection fees (new point of supply)**			
	See conditions 3.1, 3.2, 3.3, 3.4 for large connections exeeding network capacity,			
5.1	Residential -60A Single Phase[Conventional & Prepaid]... cable only up to borderline of property.	R 1,373.97	**11.03%**	**R 1,525.51**
5.2	Commercial			
	(i) Single Phase..... cable only up to borderline of property.	R 1,373.97	**11.03%**	**R 1,525.51**
	(ii) Three Phase [Conventional Meter]...Actual cost plus 15% + VAT	Cost + 15%		
	(iii) Three Phase[Prepayment Meter]...Actual cost plus 15% + VAT	Cost + 15%		
5.3	Industrial-Three Phase[Convectional Meter] Actual cost plus 15% + VAT for all consumers	Cost + 15%		
6.	**Conversion Fees for Existing Points of Supply**			
	Residential -60A Single Phase[Conventional & Prepaid]... cable only up to borderline of property.	R 1,373.97	**11.03%**	**R 1,525.51**
	All other connections Actual cost plus 15% + VAT	Cost + 15%		

EMADLANGENI MUNICIPALITY
2012/2013 TARIFF OF CHARGES

	Details	2011/12 Existing Vat Exclusive	Increase %	2012/13 Proposed Tariffs Vat Exclusive
7.	**Service Charges**			
7.1	Transfer Fees: Payable by a new consumer when ownership of a conventionally meters supply charges hands- connection fee (All consumers).....	R 84.26	**11.03%**	**R 93.56**
7.2	Special Meter Reading Fee: Payable when a special meter reading is done at the cunstomers request.....	R 84.26	**11.03%**	**R 93.55**
7.3	Call Out Fee: Payable when an Electrician is called out due to a supply interruption and the fault is found to be on the customer's installation (All customers).....R85.67 + VAT	R 136.43	**11.03%**	**R 151.47**
7.4	Meter Test Fee: Payable when a meter test is requested by the customer.....R136.61+ VAT	R 217.54	**11.03%**	**R 241.53**
	Provided that the amount will be refunded if the test proves the consumer's meter is reading more than 3% in excess of the correct measure. Every meter shall be deemed and accepted as correct unless it has an average error greater than 3%			
	The Municipal Council reserves to itself and by this clause is empowerd to average the consumption of electric energy for any period during which a meter shall be found to be out of order or has been removed for testing . In such case the consumption of electric energy for any period during which a rate as that recorded by the meter before being defective or after it has been re-fixed or as that recorded by any other meter by which the defective meter may have been replaced.			
7.5	Replacement of Ready Board/only in special sercumstances.Cost + 15%	Cost + 15%		**Cost + 15%**
	Preferred that ready board be supplied by client.			
8.	**8. Remedial Action Charges**			
8.1	Reconnection in the event of a cut-off due to non-payment of a conventionally meter supply.....	R 233.66	**0.00%**	**R 233.66**
8.2	Where supply is reconnected illegally, meter by-passed or sabotaged and or prosecution.....	R 2,718.29	**11.03%**	**R 3,018.12**
9.	**Consumer Deposit**			
	Each applicant for a supply of electricity shall complete a aplication of servise with the municipality that will form the service level agreement.			
	Each applicant for a supply of electricity shall pay to the municipality a deposit which is sufficient to cover the estimated cost of supply to the property concerned for two months with a minimum of:			
9.1	Domestic.....	R 1,035.12	**11.03%**	**R 1,149.29**
9.2	Business.....	R 1,554.49	**11.03%**	**R 1,725.95**
PART 2: REFUSE REMOVAL				
1.	**Domestic and Churches**			
1.1	Per bin per consumer per month or part thereof			
	- Once a week	R 58.26	**6.00%**	**R 61.76**
1.2	**Tariff Applicable to Indigents**			
	- Once a week			
	All registered indigent households to be subsidised with an amount equal to 45% of the monthly refuse charge plus VAT			
	Applicable Tariff : 55% of 36,38 = 20,01 Plus VAT	*-R 15.00*	**6.00%**	
2.	**Business, Hostels, Schools, Boarding Houses, State, Industrial and Sports Clubs**			
2.1	Per bin per consumer per month	R 97.53	**6.00%**	**R 103.38**
	- Removal Sequence : Daily, except Saturdays, Sundays & Public Holidays			
2.2	***Per extra bin removed***	R 103.55	**6.00%**	**R 109.76**
3.	**Rubbish dumped on pavements in front of dwellings or empty plots will be removed by the Municipality without any notice with account to the occupant and/or owner, per load. Actual plus 10%**	cost + 10%		**cost + 10%**
4.	***Monthly Fixed Charges on Vacant Stands***			
	- Domestic and Churches	*R 101.15*	**6.00%**	**R 107.22**
	- Business, Hostels, Schools, Boarding Houses, State, Industrial and Sport Clubs	R 195.15	**6.00%**	**R 206.86**

EMADLANGENI MUNICIPALITY
2012/2013 TARIFF OF CHARGES

	Details	*2011/12 Existing Vat Exclusive*	Increase %	2012/13 Proposed Tariffs Vat Exclusive
PART 3:	BALELE RECREATION RESORT			
1.	ENTRANCE FEES			
1.1	**Picnic Area [All Day Visitor Tariff]**			
1.1.1	Pedestrian, Bicycle, Horse	R 15.00	**6.00%**	**R 15.90**
1.1.2	Per Car (limited to 5 persons per vehicle – more than five will qualify for additional vehicle)	R 75.50	**6.00%**	**R 80.03**
1.1.3	Per Combi/Mini Bus Up to 10 Persons	R 250.00	**6.00%**	**R 265.00**
1.1.4	Per Combi/Mini Bus from 10 to 35 Persons	R 375.00	**6.00%**	**R 397.50**
1.1.5	Per Passenger Bus	R 787.00	**6.00%**	**R 834.22**
1.1.6	Per Motorcycle	R 28.00	**6.00%**	**R 29.68**
1.2	**Annual Ticket / Disc**			
1.2.1	Emadlangeni Municipal Residents only	R 311.00	**6.00%**	**R 329.66**
	(Year begins 1 July and ends 30 June ensuing Year)			
	Should a resident apply for an annual ticket/disc after 1 July, such person will pay proportionally as if the remaining portion of the date from date of purchase. Municipal residents will be subject to the tariffs specified in terms of 1.1 of item 1 if not in possession of an annual ticket/disc			
	The following individuals are entitled to a 50% rebate on provision of proof of their status:			
	- Pensioners over the age of 65 years	R 155.50	**6.00%**	**R 164.83**
	- any person receiving a disability grant			
1.2.2	KZ 253 School Busses per bus	R 337.72	**6.00%**	**R 357.99**
	(Peak = Weekends, Night beforepublic holiday & KZN School holidays)			
2.	**ACCOMODATION**			
2.1	**Rondavels**			
2.1.1	Peak Season:Per night (1 or 2 persons)	R 390.45	**6.00%**	**R 413.88**
	Every additional person	R 82.02	**6.00%**	**R 86.94**
	Peak Season:Per night (3 or 4 persons)	R 500.00	**6.00%**	**R 530.00**
	(Peak = Weekends, Night beforepublic holiday & KZN School holidays)			
2.1.2	Off-Season: Per night (1 or 2 persons)	R 337.72	**6.00%**	**R 357.99**
	Every additional person	R 78.95	**6.00%**	**R 78.95**
	Peak Season (3 or 4 persons)	R 334.65	**6.00%**	**R 354.73**
2.1.3	Breakage Deposit(for both peak and off peak)			
2.2	**Cottages**			
2.1.1	Peak Season: Per night (1 or 2 persons)	R 327.48	**6.00%**	**R 347.13**
	Peak Season: Per night (3 or 4 persons)	R 439.99	**6.00%**	**R 466.39**
	Every additional person	R 85.00		**R 85.00**
	(Peak = Weekends, Night beforepublic holiday & KZN School holidays)			
2.1.2	Off-Season:Per night (1 or 2 persons)	R 223.54	**6.00%**	**R 236.95**
	Off-Season : Per night (3 or 4 persons)	R 295.26	**6.00%**	**R 312.97**
	Every additional person	R 70.40	**6.00%**	**R 74.62**
2.1.3	***Off-Season: Contractors in week rate: Per person***	R 100.88	**6.00%**	**R 106.93**
2.1.4	***Breakage Deposit (Peak & Off peak)***	R 150.00	**6.00%**	**R 159.00**
3.	**CARAVAN/CAMPING SITE**			
3.1	Peak Season: Per night 1 caravan and 1 tent and 2 vehicle			
	(Site limited to 6 persons)	R 133.25	**6.00%**	**R 141.24**
	Every additional person	R 40.35	**6.00%**	**R 42.77**
	Every additional vehicle (Max 2/site)	R 40.35	**6.00%**	**R 42.77**
3.2	Off- Season: Per night 1 caravan and 1 tent and 2 vehicle	R 80.52	**6.00%**	**R 85.36**
	(Site limited to 6 persons)			
	Every additional person	R 25.22	**6.00%**	**R 26.73**
	Every additional vehicle (Max 2/site)	R 25.22	**6.00%**	**R 26.73**
3.3	***Remote Deposit on 3.1 & 3.2 (Peak & Off Peak)***	R 150.00		**R 150.00**
3.4	Fixed tariff for permanent caravan per month(limited to 4 persons)	R 1,162.10	**6.00%**	**R 1,231.83**
3.4.1	Every additional person per day	R 24.21	**6.00%**	**R 25.66**
3.4.2	***Remote Deposit (Peak & Off Peak)***			
	The Municipal Manager has authority to grant a 50% discount to pensioners(on proof of their status) and rallies as from 1 july 1998.			
4.	LAPA			
4.1	Big Lapa (Picnic Area)			
	- Tariff per occasion (Limited to 20 cars , entrance limited to picnic area)	R 760.83	6.00%	**R 806.48**
	Every additional car pay normal entrance fee			

EMADLANGENI MUNICIPALITY
2012/2013 TARIFF OF CHARGES

	Details	***2011/12 Existing Vat Exclusive***	***Increase %***	***2012/13 Proposed Tariffs Vat Exclusive***
PART 4: GAME PARK				
1.	**ENTRANCE FEES**			
1.1	**Picnic Area [All Day Visitor Tariff]**			
1.1.1	Pedestrian, Bicycle, Horse	R 14.54	**6.00%**	**R 15.41**
1.1.2	Per Car (limited to 5 persons per vehicle – more than five will qualify for additional vehicle)	R 72.46	**6.00%**	**R 76.81**
1.1.3	Per Combi/Mini Bus Up to 10 Persons	R 234.65	**6.00%**	**R 248.73**
1.1.4	Per Combi/Mini Bus from 10 to 35 Persons	R 363.16	**6.00%**	**R 384.95**
1.2	**Annual Ticket / Disc**			
1.2.1	Emadlangeni Municipal Residents only	R 322.37	**6.00%**	**R 341.71**
	(Year begins 1 July and ends 30 June ensuing Year)			
	Should a residents apply for an annual ticket/disc after 1 July, such person will pay proportionally as it the remaining portion of the date from date of purchase. Utrecht residents will be subject to the tariffs specified in terms of 1.1 of item 1 if not in possession of an annual ticket/disc			
1.2.2	KZ 253 School Busses per bus	R 307.02	**6.00%**	**R 325.44**
	The following individuals are entitled to a 50% rebate on provision of proof of their status:			
	- Pensioners over the age of 65 years	R 155.46	**6.00%**	**R 164.79**
	- any person receiving a disability grant	R 155.46	**6.00%**	**R 164.79**
2.	**ACCOMMODATION**			
2.1	**Lodges**			
2.1.1	**Peak Season**			
	- Giraffe per night(Limited to 3 persons)\	R 467.11	**6.00%**	**R 495.14**
	- Kudu per night(Limited to 9 persons)\	R 1,228.00	**6.00%**	**R 1,301.68**
	- Impala per night(Limited to 4 persons)\	R 467.11	**6.00%**	**R 495.14**
	- Zebra per night(Limited to 4 persons)\	R 467.11	**6.00%**	**R 495.14**
	- Nyala and Bushbuck Safari Tents (4 Persons)	R 403.38	**6.00%**	**R 427.59**
	Extra Persons in any of Lodges	R 60.00	**6.00%**	**R 63.60**
2.1.2	**Off Season**			
	- Giraffe per night(Limited to 3 persons)\	R 337.72	**6.00%**	**R 357.99**
	- Kudu per night(Limited to 9 persons)\	R 736.84	**6.00%**	**R 781.05**
	- Impala per night(Limited to 4 persons)\	R 337.72	**6.00%**	**R 357.99**
	- Zebra per night(Limited to 4 persons)\	R 337.72	**6.00%**	**R 357.99**
	- Nyala & Bush Safari Tent per night (4 Persons)	R 285.00	**6.00%**	**R 302.10**
	Extra Persons in any of Lodges	R 45.00	**6.00%**	**R 47.70**
2.2	***Old Farm Lodge***			
2.2.1	Peak Season per night (Limited to 14 persons)	R 337.72	**6.00%**	**R 357.99**
	Per extra Person	R 20.00	**6.00%**	**R 21.20**
2.2.1	Off Season per night (Limited to 14 persons)	R 285.00	**8.30%**	**R 308.66**
	Per extra Person	R 14.32	**8.80%**	**R 15.58**
2.3	***Encuba Bush Camping Site***			
2.3.1	Peak Season per night for 1 caravan or tent and 1 vehicle (Site limited to 6 persons)	R 60.00	**6.00%**	**R 63.60**
	Per extra Person	R 14.32	**6.00%**	**R 15.18**
2.3.1	Off Season per night for 1 caravan or tent and 1 vehicle (Site limited to 6 persons)	R 45.00	**6.00%**	**R 47.70**
	Per extra Person	R 11.48	**9.00%**	**R 12.51**
3.	**GAME VIEWING**			
3.1	**Day Drives[As per pre-determined route)**			
3.1.1	**Peak Season**			
	- Per person per drive for person older than 13 years of age			
	- Per person per drive for person older than 2 years of age but younger than 13 years of age			
	- Free of charge for children less than2 years of age and under the supervision of parent or adults			
	- Minimum Fee			
3.1.2	**Off Season**			
	- Per person per drive for person older than 13 years of age			

	- Per person per drive for person older than 2 years of age but younger than 13 years of age			
	- Free of charge for children less than2 years of age and under the supervision of parent or adults			
	- Minimum Fee			

EMADLANGENI MUNICIPALITY
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	Details	*2011/12 Existing Vat Exclusive*	Increase %	2012/13 Proposed Tariffs Vat Exclusive
3.2	**Night Drives[As per pre-determined route)**			
3.2.1	**Peak Season**			
	- Per person per drive for person older than 13 years of age			
	- Per person per drive for person older than 2 years of age but younger than 13 years of age			
	- Free of charge for children less than2 years of age and under the supervision of parent or adults			
	- Minimum Fee			
3.2.2	**Off Season**			
	- Per person per drive for person older than 13 years of age			
	- Per person per drive for person older than 2 years of age but younger than 13 years of age			
	- Free of charge for children less than2 years of age and under the supervision of parent or adults			
	- Minimum Fee			
3.3	***Use of Park Vehicles during Hunting by Hunters***			
3.3.1	Hire of vehicles and driver for one day			
3.3.2	Hire of vehicles and driver for half day			
4.	***GAME PRODUCTS***			
4.1	**Sale of Meat Produce**			
	Dry Biltong Bulk [> 5kg	R 105.51	**10.00%**	**R 116.06**
	Dry Droëwors Bulk (> 5kg)	R 87.72	**10.00%**	**R 96.49**
	Biltong Packed Retail	R 146.05	**10.00%**	**R 160.66**
	Droëwors Packed Retail	R 131.45	**10.00%**	**R 144.59**
	Wet Biltong Bulk (> 10kg)	R 43.02	**10.00%**	**R 47.32**
	Wet Droëwors Bulk (> 10kg)	R 33.33	**10.00%**	**R 36.66**
	Deboned Venison per kg	R 36.21	**10.00%**	**R 39.83**
	Venison Prime Cuts (Chops and Steaks) per kg	R 32.79	**10.00%**	**R 36.07**
	Venison Potjie per kg	R 24.67	**10.00%**	**R 27.14**
	Whole Portions (Leg, Shoulder or Saddle per kg	R 28.56	**10.00%**	**R 31.42**
	Whole Carcass per kg	R 20.41	**10.00%**	**R 22.45**
	Venison Wors Packed per kg	R 32.79	**10.00%**	**R 36.07**
	Venison Mince per kg	R 32.79	**10.00%**	**R 36.07**
	Red Offal per kg	R 0.00	**10.00%**	**R 7.00**
	Bones per kg	R 6.80	**10.00%**	**R 7.48**
	Liver and Kidneys per kg	R 17.25	**10.00%**	**R 18.98**
	Rough Offal/Tripe per kg	R 4.52	**50.00%**	**R 6.78**
	Game Patties per kg	R 32.79	**6.00%**	**R 34.75**
	Sosaties per kg	R 50.92	**10.00%**	**R 56.01**
4.2	**Sale of Artefacts**			
	Side Curtain Hangers Impala/pr			
	Side Curtain Hangers Blesbuck /pr			
	Side Curtain Hangers Blue Wildebees/pr			
4.3	**Sale of Hides and Skins**			
	Blue Wildebeest [Full Skins]	R 131.58	**6.00%**	**R 139.47**
	Impala	R 35.09	**0.00%**	**R 35.09**
	Blesbuck	R 30.70	**6.00%**	**R 32.54**
	Kudu	R 175.44	**6.00%**	**R 185.97**
	Grey Duiker	R 21.93	**6.00%**	**R 23.25**
	Red Hartebeest	R 131.58	**6.00%**	**R 139.47**
	Zebra	R 3,486.80	**6.00%**	**R 3,696.01**
	Giraffe	R 1,192.38	**6.00%**	**R 1,263.92**
	Warthogs			
	Eland	R 305.05	**6.00%**	**R 323.35**
	Rooikat			
	Reedbuck			
	Blue Wildebeest [Capes	R 131.58	**6.00%**	**R 139.47**
	Impala [Capes]	R 39.47	**6.00%**	**R 41.84**
	Kudu [Capes]	R 39.47	**6.00%**	**R 41.84**
	Blesbuck [Capes]	R 317.99	**6.00%**	**R 337.06**

EMADLANGENI MUNICIPALITY
2012/2013 TARIFF OF CHARGES

	Details	*2011/12 Existing Vat Exclusive*	Increase %	2012/13 Proposed Tariffs Vat Exclusive
4.4	***Animals on Offer to Venison Hunters***			
	[Hunting tariffs applicable to hunters, professional hunters and hunting outfitters]			
	SPECIES			
	Blue Wildebeast.....Male	R 2,456.14	**10.00%**	**R 2,701.75**
	Blue Wildebeest.....Female	R 1,754.39	**10.00%**	**R 1,929.83**
	Blue Wildebeest Trophy >28 in			
	Impala Adult.....Male	R 807.23	**10.00%**	**R 887.96**
	Impala Adult.....Female	R 482.46	**10.00%**	**R 530.71**
	Impala Knypkop	R 633.16	**10.00%**	**R 696.47**
	Impala Penkop/Yearling	R 395.13	**10.00%**	**R 434.65**
	Grey Duiker.....Male	R 418.03	**10.00%**	**R 459.83**
	Grey Duiker.....Female	R 482.46	**10.00%**	**R 530.71**
	Blesbuck.....Male	R 807.23	**10.00%**	**R 887.96**
	Blesbuck.....Female	R 1,078.94	**10.00%**	**R 1,186.84**
	Eland.....Male	R 9,043.86	**10.00%**	**R 9,948.25**
	Eland.....Female	R 9,745.61	**10.00%**	**R 10,720.17**
	Kudu.....Male	R 4,385.96	**10.00%**	**R 4,824.56**
	Kudu.....Female	R 2,280.70	**10.00%**	**R 2,508.77**
	Zebra.....Male	R 5,057.01	**10.00%**	**R 5,562.71**
	Zebra.....Female	R 4,385.96	**10.00%**	**R 4,824.56**
	Giraffe.....Male	R 13,711.58	**10.00%**	**R 15,082.74**
	Griaffe ..... Female	R 11,973.69	**10.00%**	**R 13,171.05**
	Waterbuck.....Male	R 8,333.33	**10.00%**	**R 9,166.66**
	Waterbuck.....Female	R 8,771.93	**10.00%**	**R 9,649.12**
	Red Hartebeest.....Male	R 4,210.53	**10.00%**	**R 4,631.58**
	Red Hartebeest.....Female	R 4,210.53	**10.00%**	**R 4,631.58**
	Nyala.....Male	R 7,456.14	**10.00%**	**R 8,201.75**
	Nyala.....Female	R 6,578.95	**10.00%**	**R 7,236.85**
	Mountain Reedbuck.....Male	R 1,427.09	**10.00%**	**R 1,569.80**
	Mountain Reedbuck.....Female	R 1,491.23	**10.00%**	**R 1,640.35**
	Warthog.....Male	R 701.75	**10.00%**	**R 771.93**
	Warthog.....Female	R 789.47	**10.00%**	**R 868.42**
	Bushbuck ..... Male	R 3,070.18	**10.00%**	**R 3,377.20**
	Bushbuck ..... Female	R 3,070.18	**10.00%**	**R 3,377.20**
4.5	***Sale of Live Game***			
	Blue Wildebeast Male	R 945.00	**10.00%**	**R 1,039.50**
	Blue Wildebeast Female	R 945.00	**10.00%**	**R 1,039.50**
	Impala Adult Male	R 472.50	**10.00%**	**R 519.75**
	Impala Adult Female	R 315.00	**10.00%**	**R 346.50**
	Impala Knypkop Ram	R 367.50	**10.00%**	**R 404.25**
	Impala Penkop/Yearling	R 315.00	**10.00%**	**R 346.50**
	Common Duiker Male	R 262.50	**10.00%**	**R 288.75**
	Common Duiker Femal	R 262.50	**10.00%**	**R 288.75**
	Blesbuck Male	R 525.00	**10.00%**	**R 577.50**
	Blesbuck Female	R 525.00	**10.00%**	**R 577.50**
	Eland Male	R 2,940.00	**15.00%**	**R 3,381.00**
	Eland Female	R 2,940.00	**15.00%**	**R 3,381.00**
	Kudu Male	R 1,260.00	**15.00%**	**R 1,449.00**
	Kudu Female	R 1,260.00	**15.00%**	**R 1,449.00**
	Zebra Male	R 3,675.00	**15.00%**	**R 4,226.25**
	Zebra Female	R 3,675.00	**10.00%**	**R 4,042.50**
	Giraffe Male	R 9,450.00	**15.00%**	**R 10,867.50**
	Giraffe Female	R 9,450.00	**15.00%**	**R 10,867.50**
	Waterbuck Male	R 3,675.00	**10.00%**	**R 4,042.50**
	Waterbuck Female	R 3,675.00	**10.00%**	**R 4,042.50**
	Red Hartebeast Male	R 1,890.00	**10.00%**	**R 2,079.00**
	Red Hartebeast Female	R 1,890.00	**10.00%**	**R 2,079.00**
	Nyala Male	R 3,675.00	**10.00%**	**R 4,042.50**
	Nyala Female	R 2,625.00	**10.00%**	**R 2,887.50**
	Mountain Reedbuck Male	R 420.00	**100.00%**	**R 840.00**
	Mountain Reedbuck Female	R 420.00	**100.00%**	**R 840.00**
	Warthog	R 262.50	**100.00%**	**R 525.00**
	Warthog Female	R 21.00	**1400.00%**	**R 315.00**
	Bushbuck Male	R 2,625.00	**10.00%**	**R 2,887.50**
	Buschbuck Female	R 2,625.00	**10.00%**	**R 2,887.50**

4.6	***Hunting***			
4.6.1	***Venison Hunting***			
	Tariff per Day			
	Daily Hunting Tariff (Resident)	R 243.50	**10.00%**	**R 243.50**
	Daily Hunting Tariff (Outside Hunter)	R 349.57	**10.00%**	**R 349.57**
	Use of Vehicle (Half Day)	R 333.36	**10.00%**	**R 333.36**
	Use of Vehicle (Full Day)	R 471.32	**10.00%**	**R 518.45**
4.6.2	***Participant are expected to fire one shot and put down the animal***			
	- Penalty: Tariff per missed shot	R 129.30	**10.00%**	**R 142.23**
4.6.3	***Sale of Firewood (per bundle)***	R 7.70	**6.00%**	**R 8.16**
4.6.5	***Sale of Kraal Manure (per bag)***	R 10.27	**6.00%**	**R 10.89**
4.6.6	***Hiring/Usage of Abattoir Facilities***			
	- Storage of carcasses per carcases (Max 5 days) per day	R 81.72	**30.00%**	**R 106.23**
	- Added Ingredients			
	Skins(wors/Drywors) per bundle			
	Fat per kg			
	Spice per kg			
	- Process Carcass			
	Small (Duiker) 1 - 20kg	R 144.74	**6.00%**	**R 153.42**
	Med "A" (Imp Ewe + Knypkop, MRB, Springbuck) 20 - 32 kg	R 196.20	**6.00%**	**R 207.97**
	Med "B" (Imp Ram, Blesbuck, Warthog) 32 - 65kg	R 220.07	**6.00%**	**R 233.27**
	Large "A" (Kudu cow, BWB Cow, Red hartebeast, Nyala bull) 65 - 100kg	R 402.63	**6.00%**	**R 426.79**
	Large "B" (Kudu bull, BWB Bull, Waterbuck Bull, Zebra) 100 - 180kg	R 749.13	**6.00%**	**R 794.08**
	X-Large (Eland) 180 - 400 kg	R 943.42	**6.00%**	**R 1,000.02**
	XX-Large (Giraffe Bull > 400 kg	R 2,828.94	**6.00%**	**R 2,998.68**
	Skining Small Carcasses	R 27.64	**6.00%**	**R 29.29**
	Skinning Large Carcasses	R 55.26	**6.00%**	**R 58.58**
	Process Small Carcass no added Spices (1 - 65 kg)	R 59.87	**6.00%**	**R 63.46**
	Process Large Carcass no added Spices (65 - 200 kg)	R 119.74	**6.00%**	**R 126.93**

EMADLANGENI MUNICIPALITY
2012/2013 TARIFF OF CHARGES

	Details	2011/12 Existing Vat Exclusive	Increase %	2012/13 Proposed Tariffs Vat Exclusive
PART 5:	**BUILDING PLANS**			
1	Examination and Considerations of Plans			
1.1	Valuation up to R50,000 per R100 or part thereof	R 1.00	**10.00%**	**R 1.09**
	Subject to minimum charge of	R 400.68	**6.00%**	**R 424.72**
1.2	Valuation over R50,000 per R100.00 or part thereof	R 0.83	**6.00%**	**R 0.88**
1.3	For examination and consideration of plans which became invalid in terms of Council's Building Bylaws, upon relodging of such plans			
	- Tariff as stated under 1. above.			
2	For the issue of permit for small alterations to buildings and concrete or stone walls	R 330.07	**6.00%**	**R 349.87**
3	Private Swimming Pools			
	For inspection and consideration of building plans	R 330.07	**6.00%**	**R 349.87**
4	Deposit for building rubble/building materail on pavement	R 449.68	**6.00%**	**R 476.66**
	Failure to remove and clear away rubble, material will be removed			
	by the municipality at cost +10%			
	(Cut off date for clearing as indicated on permit)			
PART 6:	**HIRE OF EQUIPMENT**			
1	Truck with mounted crane 5 ton and driver	R 318.98	**6.00%**	**R 338.12**
2	Truck with Cherry Picker and driver	R 318.98	**6.00%**	**R 338.12**
3	Tipper truck 5 ton and driver	R 318.98	**6.00%**	**R 338.12**
4	Motor Grader Dresser T500	R 489.10	**6.00%**	**R 518.45**
5	Bell Wheel Loader	R 489.10	**6.00%**	**R 518.45**
6	Tractor/Water Tanker and Driver	R 318.98	**6.00%**	**R 338.12**
7	Tractor/Trench Plough and driver	R 318.98	**6.00%**	**R 338.12**
8	Trailer/ Rotivator and driver	R 318.98	**6.00%**	**R 338.12**
9	Big Roller	R 318.98	**6.00%**	**R 338.12**
10	Small Roller	R 142.47	**6.00%**	**R 151.02**
11	Compressor	R 142.47	**6.00%**	**R 151.02**
12	Concrete Mixer	R 142.47	**6.00%**	**R 151.02**
13	Plate Compactor	R 142.47	**6.00%**	**R 151.02**
14	Generator	R 31.90	**6.00%**	**R 33.81**
15	Sludge Pump	R 142.47	**6.00%**	**R 151.02**
16	Portable Water Rump	R 31.90	**6.00%**	**R 33.81**

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	Details	*2011/12 Existing Vat Exclusive*	Increase %	2012/13 Proposed Tariffs Vat Exclusive
PART 7: CEMETERIES				
1.	***Where the deceased immediately before his death was resident in Council's area of jurisdiction or, alternatively, reserved a site in terms of item 1.5.***			
1.1	**New Cemetery**			
	Where the grave is dug/opened	R 842.38	**6.00%**	**R 892.92**
1.2	**Old Cemetery & Khayalethu Cemetery**			
	Where the grave is dug/opened	R 521.14	**6.00%**	**R 552.41**
1.3	**Exhumation Fee**	R 1,603.59	**6.00%**	**R 1,699.80**
1.4	**Burial of Ashes**			
	For each burial	R 321.23	**6.00%**	**R 340.51**
1.5	Where the grave is dug deeper than 2m with a maximum of 2,5m an additional payment to the tariff in accordance with scales 1.1 or 1.2 as above or wider as normal 900mm.	R 505.29	**6.00%**	**R 535.61**
1.6	Burial Permit	R 39.98	**6.00%**	**R 42.37**
2.	**Where the deceased immediately before his death was resident outside the Council's area of jurisdiction or, alternatively reserved a site in terms of item 2.5**			
2.1	**New Cemetery**	R 1,779.61	**6.00%**	**R 1,886.39**
	Where the grave is dug/opened			
2.2	**Old Cemetery & Khayalethu Cemetery**	R 1,100.97	**6.00%**	**R 1,167.02**
	Where the grave is dug/opened			
2.3	**Exhumation Fee**	R 3,387.79	**6.00%**	**R 3,591.06**
2.4	**Burial of Ashes**	R 423.78	**6.00%**	**R 449.21**
	For each burial			
2.5	Where the grave is dug deeper than 2m with a maximum of 2,5m an additional payment to the tariff in accordance with scales 2.1 or 2.2 above.	R 1,067.47	**6.00%**	**R 1,131.52**
2.6	Burial Permit	R 42.23	**6.00%**	**R 44.77**
PART 8: LIBRARIES				
1	***Library admission Fees***			
	Payable by persons other than bona fide residents and ratepayers of the Municipality, payable in advance on 1 January, per annum			
1.1	Adults	R 79.50	**6.00%**	**R 84.27**
1.2	Children under the age of 18 years	R 39.75	**6.00%**	**R 42.14**
1.3	Temporary Admission per period of 30 continuous days or part thereof	R 10.66	**6.00%**	**R 11.30**
2.	***Library Tariffs (Fine Money)***			
	The following charges shall be payable by the borrower on overdue library material			
2.1	***Video/Talking Books***			
	Fine per video/talking book per day or part thereof	R 2.31	**150.00%**	**R 5.78**
2.2	***Books for which there is a wafting list of more than 10 members***			
	Fine per day or part thereof	R 1.16	**150.00%**	**R 2.89**

EMADLANGENI MUNICIPALITY
2012/2013 TARIFF OF CHARGES

	Details	2011/12 Existing Vat Exclusive	Increase %	2011/13 Proposed Tariffs Vat Exclusive
2.3	***Other Library Material***			
	Fine per week or part thereof	R 2.30	150.00%	R 5.75
	during which such film, book or other library material is retained beyond the period for which such films, books or other library material issued or for which any issue is renewed; provided that -			
	no such fine shall –			
	(aa) in the case of videos/talking books, exceed seven rand per video/talking books;			
	(bb) in the case of books contemplated by paragraph (b) –			
	(aaa) exceed five rand per book, and			
	(bbb) be payable where the provisions of this subparagraph have not been brought to the attention of the borrower at the time when such book is issued, and			
	(cc) in the case of any other library material			
	(aaa) in respect of material borrowed by an adult person, exceed six rand, and			
	(bbb) in respect of material borrowed by any other person, exceed three rand, and			
	(ii) the librarian may remit any such find if, in his opinion, the failure to return any such film, book or any library material timeously was due to circumstances beyond the control of the borrower.			
PART 9: HIRE OF TOWN HALL, SUPPER ROOM, COMMUNITY HALL & CEMETERIES				
SECTION 1: HIRE OF TOWN HALL, SUPPER ROOM AND COMMUNITY HALL				
1.	**Deposits for Hiring of Halls/Supper Room**			
1.1	Town Hall	R 742.44	6.00%	R 786.99
1.2	Supper room	R 374.59	6.00%	R 397.06
1.3	***Community Hall***	R 742.44	6.00%	R 786.99
2.	**Hire of Town Hall, Supper Room and Community Hall**			
	Town Hall and Community Hall ***[Monday to Thursday]***			
2.1	Hire for commercial purposes, dances, banquets, perfomances, concerts, film shows, bazaars, boxing and wrestling matches and beer festivals, per hour.	R 134.75	6.00%	R 142.83
2.2	Hire for weddings, anniversaries and children's parties, per hour	R 78.14	6.00%	R 82.83
2.3	***Hire for political meetings, per hour***	R 106.44	6.00%	R 112.83
2.4	Hire for exhibitions of arts and crafts, art exhibitions, industrial and commercial exhibitions where the hall is required for longer than one day only, or part thereof, per hour.	R 119.91	6.00%	R 127.11
2.5	Hire for exhibitions of arts and crafts, art exhibitions, industrial and commercial exhibitions where the hall is required for longer than one day, per day	R 374.59	6.00%	R 397.06

EMADLANGENI MUNICIPALITY
2012/2013 TARIFF OF CHARGES

	Details	*2011/12 Existing Vat Exclusive*	Increase %	2012/13 Proposed Tariffs Vat Exclusive
2.6	Hire for non-profit organisations referred to in section 111(1)(a) of Ordinance No 25 of 1974 per hour.	R 56.59	**6.00%**	**R 59.99**
2.7	Preparation of functions contemplated in 1 to 6 above	R 119.91	**6.00%**	**R 127.11**
2.8	Rehearsals, per day of part thereof	R 49.86	**6.00%**	**R 52.85**
2.9	Hire of Supper Room			
2.11	Hire of hall and facilities by non-residents			
	[Friday to Saturdays]			
2.12	The tariff to hire the Town Hall and Community Hall on Fridays and Saturdays the normal tariff for hire mentioned 1-9 above plus 25%			
	[Sunday and Public Holidays]			
2.13	The tariff to hire the Town Hall and Community Hall on Fridays and Saturdays the normal tariff for hire mentioned 1-9 above plus 25%			
	NOTE:			
	· Deposits will be forfeited in the event of any breakages, damage and or loss of Council property.			
	· Deposits will be forfeited in the event of the tenant not switching off the lights and or any other electrical appliance resulting in the unnecessary loss of electricity.			
	· No reservations will be made and no date for any hall will be reserved unless the amount for the hired accommodation together with the refundable deposit has been paid in full.			
	· that the full rental amount, except the deposit, will be forfeited to Council when the hirer cancels or postpones a reservation, unless Council is notified in writing at least fourteen (14) days prior to the reserved date and that Council receives the cancellation on the fourteenth (14) day prior to the date of the occurrence.			
	· the hirer shall clean and re-arrange the abovementioned halls within the time permitted by the caretaker, failing which he/she shall forfeit the deposit paid.			
	· the functions of hiring out of halls is the responsibility of the Manager : Corporate Services who is authorised to increase the minimum deposit if he/she so requires.			
	⮝ that the halls be made available free of charge for the purpose of examinations by a lawful institution of the Department of Education.			
	⮝ that all facilities and services concerned shall in the discretion of Council, be made available free of charge for the civic mayoral functions, function and meetings held by the Council, municipal election and any other functions approved by Council.			
SECTION 2: HIRE OF CROCERY AND CUTLERY				
2.1	Crockery and Cutlery Tariffs			
2.1.1	Cups and saucers	R 7.81	**6.00%**	**R 8.28**
2.1.2	Plates (large and soup)	R 7.81	**6.00%**	**R 8.28**
2.1.3	Plates (small and desert)	R 4.99	**6.00%**	**R 5.29**
2.1.4	Salt and pepper dispensers	R 0.88	**6.00%**	**R 0.93**
2.1.5	Milk jugs	R 1.47	**6.00%**	**R 1.55**
2.1.6	Teapots	R 2.70	**6.00%**	**R 2.86**
2.1.7	Sugar bowls	R 1.88	**6.00%**	**R 2.00**
2.1.8	Knives, forks, spoons and teaspoons	R 2.70	**6.00%**	**R 2.86**
2.2	Crockery and Cutlery Deposit			
	Refundable deposit for damage to or the loss of equipment			

EMADLANGENI MUNICIPALITY
2012/2013 TARIFF OF CHARGES

	Details	2011/12 Existing Vat Exclusive	Increase %	2012/13 Proposed Tariffs Vat Exclusive
SECTION 3: HIRE OF FURNITURE				
3.1	Trestle tables, each	R 18.47	6.00%	R 19.58
3.2	Chairs, each	R 1.88	6.00%	R 2.00
3.3	Grand Piano [Not to be removed from Town Hall]	R 269.49	6.00%	R 285.66
3.3.1	Grand Piano Deposit			
	Refundable deposit for the use of the Grand Piano	R 354.37	6.00%	R 375.64
SECTION 4 : USE OF SANNIE VAN NIEKERK PARK				
	Deposit payable by groups/individuals/organisations using the park	R 297.78	6.00%	R 315.65
	[Deposit will be forfeited if the premises have not been cleaned by the body using the park]			
PART 10: FIRE FIGHTING SERVICES				
1	***Fire Fighting services***			
1.1	**Within the Council's Area of Jurisdiction**			
1.1.1	For the first hour or part thereof	R 223.58	6.00%	R 236.99
1.1.2	For each subsequent hour or part thereof	R 80.35	6.00%	R 85.17
	Plus expenses in respect of material or chemicals used in connection with fighting of fire			
1.1.3	For each additional machine or pump per hour or part thereof	R 80.35	6.00%	R 85.17
1.2	**Outside the Council's Area of Jurisdiction**			
1.2.1	For the first machine or pump, per hour or part thereof	R 543.75	6.00%	R 576.37
1.2.2	For each additional machine or pump, per hour or part thereof	R 272.76	6.00%	R 289.12
1.2.3	For the forward and return journey, for each machine, per km or part thereof	R 5.32	6.00%	R 5.64
1.2.4	For the purposes of the charges payable in terms of 1.2.1 and 1.2.2 time shall be calculated from the time the machines leave the fire station until their return.			
2.	**REMOVAL OF WATER**			
2.1	For the use of a pump, other than for the fire- fighting purposes			
2.2	For the use of fire hoses, per length	R 15.10	6.00%	R 16.00
3.	**PROTECTION DUTIES**			
	Per fireman per performance	R 80.35	6.00%	R 85.17
	Provided that between 24:00 and 06:00 double the tariff shall be charged			
4.	**Checking, testing, reloading and cleaning of fire extinguishers and testing and repair of fire hoses and hose reels.**			
	Fire extinguishers: For each fire extinguisher:			
4.1	Actual cost of contents and material plus 10% for handling and labour			
4.2	Fire hoses : Test, per length : R25,60 plus R25,60	R 45.53	6.00%	R 48.26
	per patch	R 45.53	6.00%	R 48.26
4.3	Hose reels : Test, per reel :	R 45.53	6.00%	R 48.26
5.	**For special services rendered by the fire department on approval of the fire chief, and which no tariffs have been determined, the following is payable:**			
5.1	Services rendered by an officer, per hour or part thereof			
5.2	Services rendered by a fireman, excluding an officer, per hour, part thereof			

EMADLANGENI MUNICIPALITY
2012/2013 TARIFF OF CHARGES

	Details	2011/12 Existing Vat Exclusive	Increase %	2012/13 Proposed Tariffs Vat Exclusive
PART 11: MISCELLANEOUS FEES				
1.	Search fee, per plan, documents or file produced for inspection excluding inspection of council's minutes	R 22.05	**6.00%**	**R 23.38**
2.	Certified copy of extract from minutes and/or hearings per 100 words or part thereof	R 22.05	**6.00%**	**R 23.38**
3.	Valuation roll, per copy	R 225.38	**6.00%**	**R 238.91**
4.	Voter's roll, per copy, per ward	R 11.02	**6.00%**	**R 11.68**
5.	Extract of bylaws, per page or part thereof	R 10.28	**6.00%**	**R 10.90**
6.	Standard bylaws as per price paid by Council for copies obtained from the Provincial Administration plus 10%			
7.	Prints or plans, per copy per meter or part thereof	R 25.72	**6.00%**	**R 27.27**
8.	Prescribed fee for the lodging of a notice of appeal in terms of section 160(3) of Ordinance no 25 of 1974.	R 347.88	**6.00%**	**R 368.75**
	No person shall exercise the right to appeal unless his notice of appeal is accompanied by the prescribed fee; provided that such fee shall be refunded to any person who pursues his appeal to its conslusion or arrives at a compromise with the valuator.			
9.	Any other certificate or permit in terms of section 265(5) of Ordinance no 25 of 1974	R 35.52	**6.00%**	**R 37.66**
10.	For the construction of drive through culverts to a lot, for the second or subsequent entrances to a maximum width of 4.5m per culvert			
10.1	Where concrete pipes are used for such culvert			
10.2	Where a dish culvert is constructed			
11.	Cutting of grass and/or clearing or erven			
12.	Disposal of abandoned vehicles in terms of section 320 of Road Traffic Act 93 of 1996:			
12.1	Removal of vehicle			
12.2	Keeping of vehicle in custody, per day or part	R 13.47	**271.16%**	**R 50.00**
12.3	Tracing fees	R 88.20	**6.00%**	**R 93.49**
12.4	Advertisement and auctioneer's fees			
13.	Bus and Taxi Parking Rentals:			
13.1	For the first bus, per month	R 93.91	**6.00%**	**R 99.55**
13.2	For two or more busses, per bus per month	R 76.95	**6.00%**	**R 81.57**
13.3	For each taxi, per annum	R 121.31	**6.00%**	**R 128.58**
14.	Facsimile			
14.1	Transmission charges per A4 size	R 8.39	**6.00%**	**R 8.89**
14.2	Receiving charges per A4 size	R 8.39	**6.00%**	**R 8.89**
15.	*Banner Levy*			
16.	A refundable deposit for erecting banners, posters, billboards, etc by political parties and/or ward councillors, any institution or organisation (per 100 posters or part thereof)	R 114.48	**6.00%**	**R 121.35**

EMADLANGENI MUNICIPALITY
2012/2013 TARIFF OF CHARGES

	Details	2011/12 Existing Vat Exclusive	Increase %	2012/13 Proposed Tariffs Vat Exclusive
17.	Sale of river sand, topsoil and gravel at the following tariffs	R 212.72	6.00%	R 225.48
17.1	River sand	R 82.69	6.00%	R 87.65
17.2	Gravel	R 82.69	6.00%	R 87.65
18.	Cheque defaults, per default	R 92.30	8.34%	R 100.00
19.	Summonses and notices received from other local authorities to be served locally, per occasion	R 38.40	6.00%	R 40.71
20.	**Business Registration Tariff**			
	This tariff is payable annual by each and every business within the municipality, irrespective of if the business needs a licence or not	R 21.56	6.00%	R 22.85
21.	**Traffic Department Staff**			
	Costs for the application to close a section of road, to have special supervisory duties done during marathons, rallies, escorts and any other matter with regards to the use of public roads and/or which necessitates the use of Traffic personnel			
	Per application/service	R 252.54	6.00%	R 267.69
22.	**Charges : Administration Related**			
	Copies of computer printout invoices/statements per copy	R 9.23	6.00%	R 9.79
	Copies of computer printout history/transactions per copy	R 18.39	6.00%	R 19.50
	Copies of receipts per copy	R 9.23	6.00%	R 9.79
	Issue of Demand Letter	R 14.24	6.00%	R 15.10
	Issue of a Final Notice	R 28.49	6.00%	R 30.20
	Issue of a Notice of Handing Over	R 28.49	6.00%	R 30.20
	Issue of sundry letters relating to debt collection	R 11.61	6.00%	R 12.31
	Making of a phone call	R 6.96	6.00%	R 7.37
23.	**Trading Shelters**			
23.1	Monthly rental per trading shelter as per permit	R 94.01	6.00%	R 99.65
23.2	Daily rental per trading shelter	R 13.04	6.00%	R 13.83
23.3	Refundable key deposit	R 165.32	6.00%	R 175.23
PART 12: TOWN PLANNING				
	A cheque/cash payable to Emadlangeni Municipality as application and advertisement fee			
1.	**Application Fee**			
1.1	Search Fee	R 16.00	6.00%	R 16.00
1.2	Copies of documents **A4**	R 2.00	6.00%	R 2.11
	A5	R 3.00		R 3.00
1.3	Amendment of a Scheme	R 3,099.00	6.00%	R 3,284.94
1.4	Consent in terms of a Scheme	R 3,099.00	6.00%	R 3,284.94
1.5	Subdivision of land up to 5 pieces of land:			
	Basic fee	R 1,025.00	6.00%	R 1,025.00
	Plus per subdivision + Remainder	R 200.00		R 200.00

EMADLANGENI MUNICIPALITY
2012/2013 TARIFF OF CHARGES

	Details	2011/12 Existing Vat Exclusive	Increase %	2012/13 Proposed Tariffs Vat Exclusive
1.6	Subdivision of land over 5 pieces of land:			
	Basic fee	R 2,300.00	6.00%	R 2,438.00
	Plus per subdivision + Remainder	R 110.07	6.00%	R 116.67
1.7	Subdivisions for Government-subsidised Townships for low-income housing project			
	Basic fee	R 181.17	6.00%	R 192.04
	Plus per subdivision + Remainder	R 18.67	6.00%	R 19.79
1.8	Cancellation of approved layout plan: **Basic fee**	R 1,098.00	6.00%	R 1,163.88
1.9	Consolidation of land: **Basic fee**	R 274.50	6.00%	R 290.97
	PLUS per component	R 54.90	6.00%	R 58.19
1.1O	Preparation of Service Agreements: **Basic fee**	R 1,098.00	6.00%	R 1,163.88
1.11	Relaxation of municipal omnibus servitudes:			
	Basic fee	R 219.60	6.00%	R 232.78
1.12	Alteration, suspension and deletion of condition of title relating to land:			
	Basic fee	R 2,196.00	6.00%	R 2,327.76
1.13	Development situated outside the area of a scheme:			
	Basic fee	R 3,294.00	6.00%	R 3,491.64
1.14	Alteration, suspension and deletion of condition of approval relating to land:	R 3,294.00	6.00%	R 3,491.64
1.15	Closure of municipal road: **Basic fee**	R 3,294.00	6.00%	R 3,491.64
1.16	Closure of public place: **Basic fee**	R 3,294.00	6.00%	R 3,491.64
2.	**Advertisement Fees**			
2.1	Advertisement costs shall be borne by the applicant.			
PART 13: RATES				
		Randage		
RES	Residential properties	See Appendix 1		
BUR	Business and Commercial properties (with residential usage)	See Appendix 1		
BUS	Business and Commercial properties	See Appendix 1		
IND	Industrial Properties	See Appendix 1		
AGA	Agricultural Properties used for agricultural purposes	See Appendix 1		
AGB	Agricultural Properties used for other business and commercial purposes	See Appendix 1		
ASA	Smallholding used for agricultural/residential purposes	See Appendix 1		
ASB	Smallholding used for business/commercial/industrial purposes	See Appendix 1		
PBO	Public Benefit Organisation	See Appendix 1		
STP	State Owned Properties	See Appendix 1		
VL	Vacant Land (other than residential)	See Appendix 1		
VR	Vacant Land zoned residential	See Appendix 1		
LR	Land Reform Properties	See Appendix 1		
WOC	Public Worship	See Appendix 1		
WOR	Worship Residential	See Appendix 1		
SC	School	See Appendix 1		
	Rail Transport	See Appendix 1		
	Road transport	See Appendix 1		
	Power transmission	See Appendix 1		

NOTE:

THE TARIFFS ABOVE ARE ALL EXCLUSIVE OF VAT

Code	Categories of Properties (Based on the actual use of the Property	Rebates (Optional)	Reduction (Optional)	Exemption (Optional)	Rand age 2011/12	Rand age 2012/13 5% Increase
RES	Residential Properties	20%	First R50 000		0.9922	1.0418
BUS	Business and Commercial Properties	10%			2.673c/R	2.806c/R
BUR	Business and Commercial Properties (with residential usage)	10%			2.673c/R	2.806c/R
IND	Industrial Properties	10%			2,673c/R	2,806c/R
INR	Industrial Properties (with residential usage)	10%			2,673c/R	2,806c/R
MIN	Mining Properties				3,399c/R	3,568c/R
PBO	Public Benefit Organisation				-	-
AG 1	Agricultural Properties used for agricultural purposes		50%	Secondyear 25%	0,2156c/R	0,2264c/R
AG 2	Agricultural Properties used for other business and commercial purposes		50%	Secondyear 25%	3,399c/R	3,568c/R
AG 3	Smallholding used for agricultural/ residential purposes		50%	Secondyear 25%	0.11c/R	0.1155c/R
AG 4	Smallholding used for business/ commercial/industrial purposes		50%	Secondyear 25%	3,399c/R	3,568c/R
AG 5	Agricultural Properties used for eco-tourism or conservation		50%	Secondyear 25%	0,2156c/R	0,2264c/R
AG 6	Agricultural Properties used for trading in or hunting of game		50%	Secondyear 25%	0,2156c/R	0,2264c/R
ST 1	State Owned Properties				3,839c/R	4,0309c/R
ST 2	State Trust Land					
MUN	Municipal Properties				-	-
PRO	Protected Areas					
PVT	Privately Owned Town				0,9922c/R	1,0418c/R
VL	Vacant Land (other than residential)				7,81c/R	8,200c/R
VR	Vacant Land Zoned residential	10%	First R15 000		6.127/R	6.433/R
LR	Land Reform Properties	100%		First 10 year	-	-
M 1	Multiple Use Properties – Residential	10%			0,9922c/R	1,0418c/R
M 2	Multiple Use Properties – Business/ Commercial				2,673c/R	2,807c/R
WOC	Public Worship	100%			-	-
WOR	Worship Residential	100%			-	-
SC	School				3,85c/R	4,04c/R
PSI 1	Road Transport (Public Service Infra.)	30%		Ratio 1: 0,25 RES	0,2156c/R	0,2264c/R
PSI 2	Rail Transport (Public Service Infra.)	30%		Ratio 1: 0,25 RES	0,2156,c/R	0,2264,c/R
PSI 3	Power Transmission (Public Service Infra.)	30%		Ratio 1: 0,25 RES	0,2156c/R	0,2264c/R
PSI 4	Water (Public Service Infra.)	30%		Ratio 1: 0,25 RES	0,2156c/R	0,2264c/R
PSI 5	Telecommunication (Public Service Infra.)	30%		Ratio 1: 0,25 RES	0,2156ES32c/R	0,2264ES32c/R

5 BUDGET PROCESS OVERVIEW

5.1 Schedule of key deadlines relating to the budget process

A year planner of deadlines for the various activities including the compilation of the 2012-2013 Medium Term Expenditure Framework was approved by Council in August 2010 before the start of the budget year and this action was in compliance with the MFMA. Amongst others the objectives of the year planner is to ensure integration between the compilation and revision of the IDP and the budget and also to ensure that the budget is well balanced and is tabled timeously to Council for consideration and approval. Below are the key activities which accompanied the budget process as outlined the approved key schedules of deadlines.

- Approval of the strategic year planner of by Council
- Approval of the IDP Process Plan by Council
- Tabling of the draft Budget to Council on the 30 March 2012
- Community Consultation Process on the approved draft budget by the council in April and May
- Council Workshop and meeting to consider the community inputs on the approved draft budget 14 May 2012
- Approval of the final budget by Council on the 14 June 2012
- Submission of the final approved draft budget to the Provincial Treasury, National Treasury, and COGTA on the 25th June 2012

Community and stakeholder consultation process on the budget

Following the tabling of the draft budget by Council on the 30 March 2010 there will be extensive community participation and consultation processes on the approved draft. The approved draft budget will submitted to the National and Provincial Treasury on the 13th of April 2012.

In compliance with the requirements of the Municipal Systems act together with the Municipal Finance Management Act, the Council Consulting processes on the operating and capital budgets respectively will take place during the month of April and May 2012, these consultation processes will take place in the form of publicised notice in local newspapers inviting all community members and stakeholder groups to submit their comments on the draft budget as well as through the budget road- shows conducted by the mayor accompanied by the councillors and the municipal officials.

6 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP

6.1 Legal requirements

In terms of Chapter 5 of the Municipal Systems Act of 200 all municipalities are required to develop and adopt an Integrated Development Plan. The ELM IDP was initially developed and approved in 2002 and subsequent annual reviews of the IDP have since be done as required in terms of the Section 34 of the Municipal Systems Act together with the provisions of Section of 53(1) of the MFMA 56 of 2003.

Alignment of the IDP and the budget continues to pose a challenge to the municipality however the municipality continues to strive to achieve this alignment in an effort to ensure that the strategic objectives as articulated in the development plan are adequately addressed. This is given the fact that the IDP comprises one of major tools which are aimed at ensuring that the local government full fills its developmental role.

6.2 Alignment approach

The review process is guided by the process plan which was reviewed, considered and adopted by Council and later submitted to the IDP Representative Forum for inputs. An extensive community and stakeholder consultation was undertaken to consider the review and inputs into the existing IDP. The processes of reviewing the IDP seeks to amongst other things review and reconsider the strategic objectives and revision of priorities and to incorporate any possible funding of projects to meet the strategic objectives which may have become available during the year. The review process also seeks to incorporate any recommendations which from COGTA which serve to ensure that the 7 broad National Priorities are adequately met.

- Municipal Institutional Transformation
- Local Economic Development
- Basic Service Delivery and Infrastructure Investment
- Financial Viability and Financial Management
- Good Governance and Community Participation
- Spatial Development Framework

In an attempt to comply with the Municipal systems Act and Municipal Financial Management Act (2003), ELM's budget has to a large degree been informed and aligned to the IDP objectives more so the service delivery &infrastructure requirements , institutional transformation, Good Governance and the financial viability & financial management aspect of the IDP objectives. Both the capital and operating budget have been allocated in a manner which ensures the achievement of the recently mentioned objectives. The ELM will continue to prioritize the strategic objectives of the IDP more so the income generating investment infrastructure and at the same time not compromising in addressing the service delivery infrastructure backlogs. This will be done by gradually refraining from departmental capital budgeting to prioritizing income generating assets and infrastructure.

KZN253 eMadlangeni - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Budget and Budget Performance	Ensure the financial viability of the Emadlangeni Municipality			7,782	16,874	17,003	17,076	18,094	18,094	42,000	44,000	46,500
Revenue Management	Collection of all oiutstanding Revenue			–	–	–						
	Monitor and manage growth in Debtors			12,352	20,207	18,040	17,974	18,200	18,200	3,000	3,500	4,000
	Retain the financial viablity											
	Reduce the no of bad debts			–	–	–						
	Enhance Revenue Collection			–	–	–						
Maintenance of a health statutory fund reserve	Ensure that all statutory funds are adequately cash backed					9,670	9,886	11,322	11,322	7,511	9,744	9,906
			2									
Total Revenue (excluding capital transfers and contributions)			1	**20,135**	**37,081**	**44,713**	**44,936**	**47,616**	**47,616**	**52,511**	**57,244**	**60,406**

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

KZN253 eMadlangeni - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Financial Management	Ability to meet financial commitments for personnel and suppliers			9,816	14,864	20,831	32,524	42,000	42,000	40,290	43,606	45,720
Compliance with legislative requirements	Unqualified Audit Report			–	–	–		1,500	1,500	500	600	750
Debtors Management	Collection of all billed and outstanding debtors			5,311	6,903	4,561	4,000			300	400	280
Supply Chain Credibility and transparency	Effective Implementation of all supply chain management legislation and regulations			–	–	–						
				5,397	14,545	3,711	7,404	1,630	1,630	200	497	537
Allocations to other priorities												
Total Expenditure			1	20,524	36,312	29,102	43,928	45,130	45,130	41,290	45,103	47,287

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

KZN253 eMadlangeni - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Development of roads infrastructure through the capital investments	Address infrastructure backlogs	A		4,620	7,079	7,170	8,684	10,462	10,462	10,461	11,035	11,673
		B				–						
Development of recreational infrastructure facitilities through capital investment	Accesst to reacreation facilities by the rural poor	C		1,540	2,360	2,500	1,571	2,221	2,221			
		D				–						
Provision of a conducive work environment through access to office equipment and furniture	Enhancement of operational productivity of personnel	E		–	–	–				760	943	988
		F				–						
Development of electricity infrastructure through the capital investments	Address infrastructure backlogs	G		–	–	–						
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
			3									
Total Capital Expenditure			1	6,159	9,439	9,670	10,255	12,683	12,683	11,221	11,978	12,661

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. Goal code must be used on Table SA36

KZN253 eMadlangeni - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))

2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities

3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

KZN253 eMadlangeni - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	1996 Census	2001 Census	2007 Survey	2008/9	2009/10	2010/11	Current Year 2011/12	2012/13 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population		Stats SA and Global Insight Report	40	40	40	41968	43688	47323	47323	47323	47323	47323
Females aged 5 - 14		Stats SA and Global Insight Report	-	-	-	-	-	-	-	-	-	-
Males aged 5 - 14		Stats SA and Global Insight Report	-	-	-	-	-	-	-	-	-	-
Females aged 15 - 34		Stats SA and Global Insight Report	15820	15820	15820	15820	17,143	18,570	18,570	18,570	18,570	18,570
Males aged 15 - 34		Stats SA and Global Insight Report	24496	24496	24496	24496	26,545	28,753	28,753	28,753	28,753	28,753
Unemployment		Stats SA and Global Insight Report										
Monthly household income (no. of households)	1, 12											
No income												
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area			40,316	40,316	40,316	41968	43688	47323	47323			
Number of poor people in municipal area			-	-	-	-	-	-	-			
Number of households in municipal area			7,063	7,063	7,063	7063	7352	7917	7917			
Number of poor households in municipal area			-	-	-	-	-	-	-			
Definition of poor household (R per month)			-	-	-							
Housing statistics	3											
Formal												
Informal												
Total number of households			-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)						0.0%	0.0%	6.0%	6.0%	5.9%	5.3%	4.9%
Interest rate - borrowing						0.0%	0.0%	0.0%	10.8%	11.0%	11.0%	12.0%
Interest rate - investment						0.0%	0.0%	0.0%				
Remuneration increases						0.0%	0.0%	8.5%		5.0%	5.3%	6.0%
Consumption growth (electricity)						0.0%	0.0%	0.0%				
Consumption growth (water)						0.0%	0.0%	0.0%				
Collection rates	7											
Property tax/service charges						0.0%	0.0%	90.0%	90.0%	80.0%	80.0%	80.0%
Rental of facilities & equipment						0.0%	0.0%	90.0%	90.0%	95.0%	95.0%	95.0%
Interest - external investments						0.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors						0.0%	0.0%	80.0%	90.0%	90.0%	90.0%	90.0%
Revenue from agency services						0.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Detail on the provision of municipal services for A10

7 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

7.1.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. As with all other municipalities, Emadlangeni Local Municipality's borrowing strategy is primarily informed by the affordability of debt repayments. The composition of the Municipality's debt is one annuity loan which was obtained to fund the Municipal Offices. The following financial performance indicators have formed part of the compilation of the 2012/13 MTREF:

Borrowing to asset ratio

This ratio is a measure of the long-term borrowing as a percentage of the total asset base of the municipality. While this ratio is decreasing over the MTREF from 1.31 per cent to 1.07per cent in 2013/14, as repayments are made and there are no intentions of increasing the borrowing levels in the short term.

Capital charges to operating expenditure

This is a measure of the cost of borrowing in relation to the operating expenditure. It can be seen that the cost of borrowing has been rather flat at less than 1% since 2008/2009, this is attributed to prudence of the municipality by living within its means, therefore, and limiting borrowings as the revenue streams of the municipality are limited.

Borrowing funding of own capital expenditure

Measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by way of borrowing. As alluded to above, due to size and geographical location of the municipality its revenue sources are limited hence the ability to fund capital expenditure out of own revenue is very minimal.

Safety of Capital

The debt-to-equity *ratio* is a financial ratio indicating the relative proportion of equity and debt used in financing the municipality's assets. The indicator is based on the total of loans, creditors, overdraft and tax provisions as a percentage of funds and reserves. The municipality has one annuity loan and the level of borrowing is relatively negligible.

The gearing ratio is a measure of the total long term borrowings over funds and reserves. This ratio has been flat and immaterial as the municipality's debt level is very low.

Liquidity

Current ratio is a measure of the current assets divided by the current liabilities and as a benchmark the Municipality has set a limit of 1, hence at no point in time should this ratio be less than 1. For the 2012/13 MTREF the current ratio is 1.8, 1.9 and 2.8 respectively for the two outer years of the MTREF. Going forward it will be necessary to maintain these levels.

The liquidity ratio is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations. For the 2009/110 financial year the ratio was 0.6 and as part of the financial planning strategy it has been increased to 1.3 in the 2012/13 financial year. This needs to be monitored at all times as meeting current obligations is critical for the municipality and service delivery.

Revenue Management

As part of the financial sustainability efforts, an aggressive revenue management framework is been implemented to increase cash inflow, not only from current billings but also from debtors that are in arrears in excess of 90 days. The intention of the efforts is to enhance the cash flow position of the Municipality.

Creditors Management

The Municipality is doing its level best to ensure that creditors are settled within the legislated 30 days of invoice. The benefits which will accrue are a favourable impact on suppliers' perception of risk of doing business with the Municipality, which is expected to benefit the Municipality in the form of more competitive pricing of tenders.

Other Indicators

The electricity distribution losses continue to be a perennial problem for the Municipality. With the expected electricity tariff hikes we envisage the losses to increase to 33% in 2012/2013. Nevertheless, efforts are being made to manage illegal connections and theft of electricity by rolling out smart metering systems, including prepaid meters.

Employee costs as a percentage of operating revenue continues to continue to be a challenge over the MTREF as the revenue sources of the Municipality are limited.

Repairs and maintenance as percentage of operating revenue is expected increase to 3.2% in 2012/2013 owing to the aging of the Municipal fleet and assets.

Note that the number of households in informal areas that receive free services and the cost of these services (e.g. the provision of water through stand pipes, water tankers, etc) are not taken into account in the table noted above.

KZN253 eMadlangeni - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.4%	0.4%	0.3%	0.3%	0.3%	0.3%	0.5%	0.5%	0.5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.6%	0.6%	0.7%	0.7%	0.7%	0.7%	0.8%	0.8%	0.8%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	75.4%	4.2%	8.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	1.1	0.9	1.6	6.4	6.4	6.4	6.4	1.8	1.9	2.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.1	0.9	1.6	6.4	6.4	6.4	6.4	1.8	1.9	2.8
Liquidity Ratio	Monetary Assets/Current Liabilities	0.8	0.6	1.2	4.5	4.5	4.5	4.5	1.3	1.2	1.7
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		19.9%	105.1%	91.5%	58.6%	57.1%	57.1%	57.1%	78.2%	68.5%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			19.9%	105.1%	91.5%	58.7%	57.2%	57.2%	57.2%	78.3%	68.7%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	15.1%	14.7%	14.9%	11.9%	11.6%	11.6%	11.6%	21.5%	21.5%	22.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	25.0%	30.0%	32.0%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))	80.0%	80.0%	80.0%	90.0%	90.0%	90.0%	90.0%	91.0%	91.0%	91.0%
Creditors to Cash and Investments		739.3%	158.0%	42.3%	12.0%	19.8%	19.8%	19.8%	3.0%	3.1%	2.6%
Other Indicators											
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated	11.0%	32.0%	22.0%	30.0%	30.0%	30.0%	30.0%	33.0%	33.0%	33.0%
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source										
Employee costs	Employee costs/(Total Revenue - capital revenue)	42.3%	28.1%	38.7%	41.1%	41.1%	41.1%	41.1%	40.3%	38.7%	38.7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	61.4%	33.5%	41.9%	42.9%	41.9%	41.9%		44.2%	42.5%	42.4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.7%	1.5%	0.0%	0.0%	0.0%	0.0%		3.2%	3.0%	3.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.0%	4.2%	5.7%	6.8%	5.8%	5.8%	5.8%	5.4%	5.2%	5.1%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	28.0	39.4	39.3	40.4	40.4	40.4	33.7	33.6	33.7	35.6
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	35.7%	29.0%	27.4%	22.3%	22.3%	22.3%	22.3%	43.0%	44.7%	46.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.2	1.4	0.9	6.7	3.9	3.9	3.9	7.4	5.6	5.1

References

1. Consumer debtors > 12 months old are excluded from current assets

2. Only include if services provided by the municipality

8 OVERVIEW OF BUDGET RELATED POLICIES

The following budget related policies have been reviewed, amended and /or are currently being reviewed/amended in line with the National Guidelines and other legislation. This is given the requirement and provision of the Municipal Property Rates Act No 6 of 2004 which states that a municipal council must annually review and if necessary amend its rates policy. Any amendments must accompany the municipal annual budget when it is tabled in the Council. It has been necessary to amend the following policies in the 2011/2012 financial year.

- Tariff of Charges
- Property Rates Policy
- Indigent Policy

Property Rates Policy

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RATES POLICY DOCUMENT

PREAMBLE

WHEREAS:

The Council of the Emadlangeni Municipality has resolved to levy rates on the market value of all rateable properties in its area of jurisdiction, as reflected in its property register compiled in terms of section 23 of the Municipal Property Rates Act 2004 (Act No. 6 of 2004), in order to provide a reliable source of revenue to provide basic services and perform its functions.

The Municipality must, in accordance with the provision of section 3 of the Act, adopt a rates policy consistent with the Municipal Property rates Act, 2004 on the levying of rates in the municipality.

Revenue raised from property rates will be used to fund services that benefit the community as a whole as opposed to individual households, and these services include, but are not limited to, the maintenance of streets, roads, sidewalks, lighting, storm drainage facilities, municipal and recreation facilities, cemeteries as well as the municipal administration in general.

DEFINITIONS

Any words and phrases referred to in this policy shall have the same meaning and interpretation assigned in terms of the Municipal Property rates Act 6 of 2004 ("the Act") and for this purpose lists hereunder the definitions used in the Act.

In this Act, unless the context indicates otherwise –

"agent", in relation to the owner of a property, means a person appointed by the owner of the property –

(a) to receive rental or other payments in respect of the property on behalf of the owner; or

(b) to make payments in respect of the property on behalf of the owner'

"agricultural purpose", in relation to the use of a property, excludes the use of a property for the purpose of eco-tourism or for the trading in or hunting of game;

"annually" means once every financial year;

"appeal board" means a valuation appeal board established in terms of section 56;

"assistant municipal valuer" means a person designated as an assistance municipal valuer in terms of section 35(1) or (2);

"category" –

(a) in relation to property, means a category of properties determined in terms of section 8; and

(b) in relation to owners of properties, means a category of owners determined in terms of section 15(2);

"data-collector" means a person designated as a data-collector in terms of section 36;

"date of valuation" means the date determined by a municipality in terms of section 31(1);

"district management area" means a part of a district municipality which in terms of section 6 of the Municipal Structures Act has no local municipality and is governed by that municipality alone;

"district municipality" means a municipality that has municipal executive and legislative authority in an area that includes more than one municipality, and which is described in section 155(1) of the Constitution as a category C municipality;

"effective date" –

(a) in relation to a valuation roll, means the date on which the valuation roll takes effect in terms of section 32(1); or

(b) in relation to a supplementary valuation roll, means the date on which a supplementary valuation roll takes effect in terms of section 78(2)(b);

"exclusion", in relation to a municipality's rating power, means a restriction of that power as provided for in section 17;

"exemption", in relation to the payment of a rate, means an exemption granted by a municipality in terms of section 15;

"financial year" means the period starting from 1 July in a year to 30 June the next year;

"Income Tax Act" means the Income Tax Act, 1962 (Act No. 58 of 1962);

"land reform beneficiary", in relation to a property, means a person who –

(a) acquired the property through –

(i) the Provision of Land and Assistance Act, 1993 (Act No. 126 of 1993); or

(ii) the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994);

(b) holds the property subject to the Communal property Associations Act, 1996 (Act No. 28 of 1996); or

(c) holds or acquires the property in terms of such other land tenure reform legislation as may pursuant to section 25(6) and (7) of the Constitution be enacted after this Act has taken effect;

"land tenure right" means an old order right or a new order right as defined in section 1 of the Communal Land Rights Act, 2004;

"local community", in relation to a municipality –

(a) means that body of persons comprising –

(i) the residents of the municipality;

(ii) the ratepayers of the municipality;

(iii) any civic organisations and non-governmental, private sector or labour organisations or bodies which are involved in local affairs within the municipality; and

(iv) visitors and other people residing outside the municipality who, because of their presence in the municipality, make use of services or facilities provided by the municipality; and

(b) includes, more specifically, the poor and other disadvantaged sections of such body of persons;

"local municipality " means a municipality that shares municipal executive and legislative authority in its areas with a district municipality within whose area it falls, and which is described in section 155(1) of the Constitution as a category B municipality;

"market value", in relation to a property, means the value of the property determined in accordance with section 46;

"MEC for local government" means the Member of the Executive Council of a province who is responsible for local government in that province;

"metropolitan municipality" means a municipality that has exclusive executive and legislative authority in its area, and which is described in section 155(1) of the Constitution as a category A municipality;

"Minister" means the Cabinet member responsible for local government;

"multiple purposes", in relation to a property, means the use of a property for more than one purpose;

"municipal council" or "council" means a municipal council referred to in section 18 of the Municipal Structures Act;

"Municipal Finance Management Act" means the Local Government : Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

"municipality" –

(a) as a corporate entity, means a municipality described in section 2 of the Municipal Systems Act; and

(b) as a geographical area, means a municipal area demarcated in terms of the Local Government : Municipal Demarcation Act, 1998 (Act No. 27 of 2998);

"municipal manager" means a person appointed in terms of section 82 of the Municipal Structures Act;

"Municipal Structures Act" means the Local Government : Municipal Structures Act, 1998 (Act No. 117 of 1998);

"Municipal Systems Act" means the Local Government : Municipal Systems Act, 2000 (Act No. 32 of 2000);

"municipal valuer" or "valuer of a municipality" means a person designated as a municipal valuer in terms of section 33(1);

"newly rateable property" means any rateable property on which property rates were not levied before the end of the financial year preceding the date on which this Act took effect, excluding -

(a) a property which was incorrectly omitted from a valuation roll and for that reason was not rated before that date; and

(b) a property identified by the Minister by notice in the Gazette where the phasing-in of a rate is not justified;

"occupier", in relation to a property, means a person in actual occupation of a property, whether or not that person has a right to occupy the property;

"organ of state" means an organ of state as defined in section 239 of the Constitution;

"owner" –

(a) in relation to a property referred to in paragraph (a) of the definition of "property", means a person in whose name ownership of the property is registered;

(b) in relation to a right referred to in paragraph (b) of the definition of "property", means a person in whose name the right is registered;

(c) in relation to a land tenure right referred to in paragraph (c) of the definition of "property", means a person in whose name the right is registered or to whom it was granted in terms of legislation; or

(d) in relation to public service infrastructure referred to in paragraph (d) of the definition of "publicly controlled", provided that a person mentioned below may for the purposes of this Act be regarded by a municipality as the owner of a property in the following cases:

(i) A trustee, in the case of a property in a trust excluding state trust land;

(ii) an executor or administrator, in the case of a property in a deceased estate;

(iii) a trustee or liquidator, in the case of a property in an insolvent estate or in liquidation;

(iv) a judicial manager, in the case of a property in the state of a person under judicial management;

(v) a curator, in the case of a property in the estate of a person under curatorship;

(vi) a person in whose name a usufruct or other personal servitude is registered, in the case of a property that is subject to a usufruct or other personal servitude;

(vii) a lessee, in the case of a property that is registered in the name of a municipality and is leased by it; or

(viii) a buyer, in the case of a property that was sold by a municipality and of which possession was given to the buyer pending registration of ownership in the name of the buyer;

"permitted use", in relation to a property, means the limited purposes for which the property may be used in terms of –

(a) any restrictions imposed by

(i) a condition of title;

(ii) a provision of a town planning or land use scheme; or

(b) any legislation applicable to any specific property or properties; or

(c) any alleviation of any such restrictions;

"person" includes an organ of state;

"prescribe" means prescribe by regulation in terms of section 83;

"property" means –

(a) immovable property registered in the name of a person, including, in the case of a sectional title scheme, a sectional title unit registered in the name of a person;

(b) a right registered against immovable property in the name of a person, excluding a mortgage bond registered against the property;

(c) a land tenure right registered in the name of a person or granted to a person in terms of legislation; or

(d) public service infrastructure;

"property register" means a register of properties referred to in section 23;

"protected area" means an area that is or has to be listed in the register referred to in section 10 of the Protected Areas Act;

"Protected Areas Act" means the National Environmental Management : Protected Areas Act, 2003;

"publicly controlled" means owned by or otherwise under the control of an organ of state, including –

(a) a public entity listed in the Public Finance Management Act, 1999 (Act No. 1 of 1999);

(b) a municipality; or

(c) a municipal entity as defined in the Municipal Systems Act;

"public service infrastructure" means publicly controlled infrastructure of the following kinds:

(a) national, provincial or other public roads on which goods, services or labour move across a municipal boundary;

(b) water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer scheme serving the public;

(c) power stations, power substations or power lines forming part of an electricity scheme serving the public;

(d) gas or liquid fuel plants or refineries or pipelines for gas or liquid fuels, forming part of a scheme for transporting such fuels;

(e) railway lines forming part of a national railway system;

(f) communication towers, masts, exchanges or lines forming part of a communications system serving the public;

(g) runways or aprons at national or provincial airports;

(h) breakwaters, sea walls, channels, basins, quay walls, jetties, roads, railway or infrastructure used for the provision of water, lights, power, sewerage or similar services of ports, or navigational aids comprising lighthouses, radio navigational aids, buoys, beacons or any other device or system used to assist the safe and efficient navigation of vessels;

(i) any other publicly controlled infrastructure as may be prescribed;

or

(j) rights of way, easements or servitudes in connection with infrastructure mentioned in paragraphs (a) to (h)

"rate" means a municipal rate on property envisaged in section 229 (1) (a) of the Constitution;

"rateable property" means property on which a municipality may in terms of section 2 levy a rate, excluding property fully excluded from the levying of rates in terms of section 17;

"rebate", in relation to a rate payable on a property, means a discount granted in terms of section 15 on the amount of the rate payable on the property;

"reduction", in relation to a rate payable on a property, means the lowering in terms of section 15 of the amount for which the property was valued and the rating of the property at that lower amount;

"register" –

(a) means to record in a register in terms of –

(i) the Deeds Registries Act, 1937 (Act No. 47 of 1937); or

(ii) the Mining Titles Registration Act, 1967 (Act No. 16 of 1967); and

(b) includes any other formal act in terms of any other legislation to record –

(i) a right to use land for or in connection with mining purposes; or

(ii) a land tenure right;

"residential property" means a property included in a valuation roll in terms of section 48(2)(b) as residential;

"Sectional Titles Act" means the Sectional Titles Act, 1986 (Act No. 95 of 1986);

"sectional title scheme" means a scheme defined in section 1 of the Sectional Titles Act;

"sectional title unit" means a unit defined in section 1 of the Sectional Titles Act;

"smallholding" for the purposes of this policy means an agricultural holding smaller than a farm in close proximity to urban development which in the opinion of the valuer is classified as such;

"specified public benefit activity" means an activity listed in item 1 (welfare and humanitarian), item 2 (health care) and item 4 (education and development) of Part 1 of the Ninth Schedule to the Income Tax Act;

"state trust land" means land owned by the state –

(a) in trust for persons communally inhabiting the land in terms of a traditional system of land tenure;

(b) over which land tenure rights were registered or granted; or

(c) which is earmarked for disposal in terms of the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994);

"this Act" includes regulations made in terms of section 83.

(a) in this Act, a word or expression derived from a word or expression defined in subsection (1) has a corresponding meaning unless the context indicates that another meaning is intended.

Other Definitions

"child headed household" means any child who is or is a blood relative of the owner of the property and which child is responsible for the care of siblings or parents.

"disabled" means a person who qualifies to receive relief in terms of the Social Services Act 1992 (Act No. 59 of 1992) or has been certified as disabled by a medical practitioners;

"Indigent owner" means an owner or property who is in permanent occupation of the property and qualifies for indigent relief in terms of the municipality's indigent policy;

"The Municipality" means the Emadlangeni Municipality;

"Owners of property in an area affected by a disaster" means owners of property situated within an area affected by;

(a) disaster within the meaning of the **Disaster Management Act 57 of 2002;**

(b) any other serious adverse social or economic conditions;

"Pensioner" means

(a) a person in receipt of a social pension; or

(b) a person over the age of 60 years; or

(c) a person who has retired prematurely from employment due to medical reasons.

"Retiree" means a person who has retired from employment in terms of that person's employment or who has reached the age of a pensioner;

"Temporarily without income" means;

(a) in the case of an employee –

(i) the period of which the person is entitled to benefits in terms of the Unemployment Insurance Act; or

(ii) 90 days whichever is the longer; or

(b) in any other case, a period of 90 days determined from the date of application by that person for relief in terms of the Municipality's policy;

"Non-profit organizations" means any organization which is registered in terms of the Non-profit Organisations Act.

1. IMPLEMENTATION OF THIS POLICY AND EFFECTIVE DATE

1.1 This policy takes effect from 01 July 2009 being the effective date of the first valuation roll prepared by the municipality in terms of the Municipal Property Rates Act, 2004 (Act No. 6 of 2004) and must accompany the municipality's budget for the financial year.

1.2 The Rates Policy must be reviewed annually, and if necessary amended by the Municipal Council, such amendments to be effected in conjunction with the Municipality 's annual budget in terms of Sections 22 and 23 of the Municipal Financial Management Act.

1.3 The Municipality has adopted by-laws to give effect to the implementation of its Rates Policy and such by-laws must be read in conjunction with this policy. The rates by-laws may differentiate between:

1.3.1 categories of properties; and

1.3.2 categories of owners of properties.

1.4 The by-laws adopted in terms of Item 1.3 may be reviewed annually, and if necessary be amended by the Municipal Council, in conjunction and in accordance with the Rates Policy.

2. FUNDAMENTAL PRINCPLES OF THIS POLICY

The principles of the policy are to ensure that:-

2.1 the power of the municipality to impose rates on property will not be exercised in a way that materially and unreasonably prejudices national economic policies, economic activities or the national mobility of goods services, capital or labour in terms of Section 229 of the Constitution of the Republic of South Africa;

2.2 all ratepayers, in a specific category, as determined by council from time to time, will be treated equitably;

2.3 property rates will be assessed on the market value of all rateable properties in the jurisdiction of the municipality and for the purpose of generating revenue to balance the budget after taking into account;

2.3.1 profits generated on trading and economic services; and

2.3.2 the amounts required to finance exemptions, rebates and reductions of rates as approved by council from time to time;

2.4 property rates will not be used to subsidise trading and economic services;

2.5 the rates income generated by the municipality will take into account relief measures to address the social and economic needs of the community;

2.6 this Policy was developed in consultation with the community and in compliance with a process of community participation in terms of Chapter 4 of the Municipal System s Act.

3. THE PURPOSE OF THIS POLICY

The purpose of this policy is to:

3.1 comply with the provisions Section 3 of the Municipal Property Rates Act, 2004 (Act No. 6 of 2004);

3.2 give effect to the principles outlined above;

3.3 determine the methodology and to prescribe procedures for the implementation of the Act;

3.4 determine criteria to be applied for the levying of differential rates for different categories of properties;

3.5 determine or provide criteria for the determination of categories of properties and categories of owners of properties for categories of properties;

3.6 determine criteria to be applied for granting exemptions, rebates and reductions;

3.7 determine how the municipality's powers must be exercised in relation to multi purpose properties;

3.8 determine measures to promote local economic and social development; and

3.9 identify which categories or properties the municipality has elected not to rate as provided for in Section 7 of the Act.

4. EQUITABLE TREATMENT OF RATEPAYERS

4.1 This municipality is committed to treating all ratepayers on an equitable basis. "Equitable" does not necessarily mean "equal" treatment of ratepayers. The circumstances of each category of owner or category of property will be considered in a fair manner, and within the limitations set out in the Act. The municipality may adopt measures to ensure equitable and fair treatment of ratepayers.

4.2 Any differentiation in levying rates must not constitute unfair discrimination.

5. DISCRETIONARY DECISIONS ADOPTED BY THE MUNICIPALITY WITH RESPECT TO LEVYING OF RATES

It is recorded that the Municipality has adopted the following resolutions:

5.1 To levy rates on all rateable property in its area of jurisdiction.

5.2 To determine the date of implementation as provided above.

5.3 To determine the date of general valuation as 1 July 2009.

5.4 To levy different cents in the rand for different categories of rateable property.

5.5 That the categories of properties for the purpose of differential rating referred to in 5.4 above are those specified in Appendix 1 attached hereto.

5.6 That the criteria for the assessment of market value in terms of Section 8(1) shall be actual use.

5.7 To determine whether the valuations for multiple purpose usage will be assessed according to the dominant use of the property.

5.8 To rate public service infrastructure.

6. CATEGORIES OF RATEABLE PROPERTY AND DIFFERENTIAL RATING

The categories of properties for this municipality are those specified in Appendix 1.

6.1 Different rates may be levied for different categories of ratable property.

6.2 A municipality may not levy;

6.2.1 different rates on residential properties, except as provided for in Section 11(1)(b), 21 and 89;

6.2.2 a rate on non-residential properties that exceeds a prescribed ratio to the rate on residential properties determined in terms of Section 1(1)(a) of the Act;

6.2.3 rates which unreasonably discriminate between categories of non-residential properties; or

6.2.4 additional rates except in Special Rating Areas as provided for in the Act.

7. RELIEF MEASURES FOR RATEPAYERS

7.1 The municipality has considered:

7.1.1 the need to grant relief to certain ratepayers (including the poor) with a view to providing for appropriate measures to alleviate the impact of the rates burden on them;

7.1.2 the effect of rates on non profit organizations whose income is applied solely to further the aims and objectives of the said organization, and which may be registered in terms of the Income Tax Act for tax reductions because of those activities;

7.13 the specified public benefit activities recognized by the act relating to those activities listed in item 1 (welfare and humanitarian), item 2 (health care) and item 4 (education and development) of Part 1 of the Ninth schedule to the Income Tax Act, 1962 (Act No. 58 of 1962), and these public benefit organizations have been granted the relief identified below.

7.4 The municipality will only consider the grant of relief to those organizations who meet the requirements set out in clause 7.1.2 and 7.1.3 above and whose activities are of a public and/or charitable nature.

7.5 The municipality will not grant relief in respect of the payment of rates other than by way of an exemption, a rebate or a reduction for in its rates policy and granted in terms of Section 15 of the Act to:

7.5.1 a category of properties; or

7.5.2 a category of owners of properties as provided hereunder.

7.6 The municipality will not grant relief to the owners of properties on an individual basis.

8. CATEGORIES OF OWNERS ENTITLED TO RELIEF

8.1 This municipality has identified the categories of owners below for purposes of granting exemptions, rebates or reductions:

8.1.1 indigent owners;

8.1.2 pensioners;

8.1.3 owners temporarily without an income;

8.1.4 owners of property situated within an area affected by:

8.1.4.1 a disaster within the meeting of the Disaster Management Act 57 of 2002;

8.1.4.2 any other serious adverse social or economic conditions;

8.1.5 owners of residential properties with a market value below R50 000 as determined by the municipality, provided that the owners of vacant residential properties shall be limited to the first R15 000 of market value;

8.1.6 public benefit organizations who conduct the following specified public benefit activities:

8.1.6.1 welfare and humanitarian; or

8.1.6.2 health care; or

8.1.6.3 education; and

8.1.6.4 are registered in terms of the Income Tax Act for tax reductions

because of the activities referred to in (8.1.6);

8.1.7 non-profit organizations registered in terms of the non-profit organizations Act whose activities are that of a public and charitable nature as may be specified by the municipality from time to time;

8.1.8 minor children who are the head of a household as defined in child headed household;

8.1.9 disabled persons;

8.1.10 retirees.

9. EXEMPTIONS

A. EXEMPTIONS GRANTED TO CATEGORIES OF PROPERTIES

9.1 The municipality has exempted in total, from payment or rates the following categories or properties;

9.1.1 Property registered in the name of an used primarily as a place of public worship by a religious community including an official residence also registered in the name of that community, which is occupied by an office bearer who officiates at services at that place of public worship.

B EXEMPTIONS GRANTED TO CATEGORIES OF OWNERS OF PROPERTIES

9.2 The municipality has resolved to exempt from the payment of rates the following categories of owners of properties;

9.2.1 Properties owned by public benefit organizations, which are used for any specific public benefit activities, listed in Part 1 of the 9th Schedule to the Income Tax Act;

9.2.2 Properties owned by owners registered as non profit organizations.

9.3 All applications for exemption shall be granted on an annual basis.

9.4 In order to qualify for exemption all applicants shall comply with the following requirements:

9.4.1 written applications for exemption for the 2009/2010 financial year must be lodged in the prescribed format with the Municipal Manager on or before 31 October 2009; thereafter, applications for exemption

shall be lodged on or before 31 March in the year prior to the financial year for which application is being made;

9.4.2 In the case of public benefit organizations upon proof of:

9.4.2.1 registration in terms of the requirements of the Income Tax Act;

9.4.2.2 an affidavit signed by the head of the public benefit organization or non-profit organization before a Commission of Oaths that the property is used primarily for the specified public benefit activities and purposes of the said public benefit organization.

9.4.3 In the case of a religious community upon proof of submission that:

9.4.3.1 the property is used primarily as a place of public worship; and

9.4.3.2 in the case of the residence owned by the religious community that the property is occupied by an office bearer who officiates at services at that place of worship;

9.4.3.3 a copy of the title deed issued by the Deeds Registry within the last 2 months reflecting that the property is registered in the name of the applicant.

9.5 In the case of properties owned by non-profit organizations upon proof of submission of:

9.5.1 an affidavit signed by the head of the non-profit organization before a Commission of Oaths that the property is used primarily for the aims and objective of the said non-profit organization;

9.5.2 that no private pecuniary profit is made from the property;

9.5.3 that no rent is received by the applicant for any use of the property by other persons.

9.6 The municipality reserves the right to specify such other requirements as the municipal manager deems necessary specify from time to time.

10. REDUCTIONS

10.1 It is recorded that the municipality is precluded in terms of Section 17(1)(h) of the Act from levying rates on the first R15 000 of the market value of a

property assigned in the valuation roll or supplementary valuation roll of a municipality to a category determined by the municipality:

10.1.1 for residential properties; or

10.1.2 for properties used for multiple purposes provided one or more components of the property are used for residential purposes.

10.2 The municipality has resolved to further reduce the value upon which rates will be levied by an amount not exceeding R35 000 in respect of improved residential properties.

11. REBATES

A REBATES FOR CATEGORIES OR PROPERTIES

11.1 The municipality has resolved to grant rebates to the categories of properties below:

Schedule of the Categories of Properties Granted Rebates:

Category of Property	Percentage Rebate of Rates
Residential	20%
Commercial	10%
Industrial	10%
Agriculture Special provisions are applicable to agricultural rebates as per clause 11.4 below	50%
Smallholdings	50%

B REBATES FOR CATEGORIES OF OWNERS OF PROPERTIES

11.2 The municipality has resolved to grant the following rebates, to the following categories of owners of properties in additional to the rebate granted to the category of properties in 11.1 above.

Category of Owner	Percentage Rebate
A pensioner	15%
Retiree	15%
Persons temporarily without income	15%
Disabled persons	15%
Indigent persons	15%
Child Headed Households	100%

11.3 In order to qualify for the rebates a pensioner, a retiree, a disabled person, an indigent and/or persons temporarily without income must:

11.3.1 be the sole owner of the property or owned jointly with his/her spouse;

11.3.2 be living permanently on the property;

11.3.3 not own any other property;

11.3.4 provide proof of identity in the form of an identity document; and

11.3.5 substantiate items 11.3.2 to 11.3.4 above by way of a sworn affidavit before a Commission of Oaths.

11.3.6 provide proof of income on a sworn declaration and supported by documentation;

11.3.7 medical certificate as required by the municipality if the application relies on a medical basis for the rebate;

11.3.8 any other supporting documents specified by the municipality from time to time.

11.3.9 Be child - headed households

11.3.11 The total household income should not exceed R2 800.00

11.3.12 No person shall qualify for more than one category

11.4 The municipality in considering the criteria to be applied in respect of rebates on agricultural properties, took into account:

11.4.1 The extent of services provided by the municipality in respect of such properties;

11.4.2 The contribution of agriculture to the local economy;

11.4.3 The extent to which agriculture assists in meeting the service delivery and development obligations of the municipality;

11.4.4 The contribution of agriculture of to the social and economic welfare of farm workers.

11.5 Having regard to the provisions of the 11.4.1 above the municipality will grant a total rebate of 50% in respect of agricultural properties.

11.6 The municipality will not grant relief in respect of the payment of a rate:

11.6.1 to a category of owners of properties, or to the owners of a category of properties, other than by way of an exemption, a rebate or a reduction as provided for in this policy and granted in terms of Section 15 of the Act;

or

11.6.2 to the owners of properties on an individual basis.

12. CRITERIA FOR DIFFERENTIAL RATING

12.1 Differential rating is the levying of different rates for different categories of properties. The municipality has resolved to levy differential rates for different categories of rateable property properties as reflected in Appendix 1 and the rates applicable to the different categories of properties are as resolved by the council and published annually.

13. MULTIPLE PURPOSE PROPERTIES

13.1 A municipality will conduct assessment/valuations according to any or all of the following:

(a) permitted use;

(b) dominant use;

(c) pro-rata according to multiple uses.

13.2 The municipality determine the value of properties based on one of the following criteria namely:

13.2.1 the permitted us;

13.2.2 the dominant use;

13.2.3 pro rata based on the various multi-purpose usage.

13.3 It is recorded that this municipality has determined that for the purpose of assessing the value of multi purpose properties the following criteria will apply:

13.3.1 option 13.2.1 will apply only in respect of vacant land which has not been put to any use. In this instance the zoning or permitted use prevails. If indeterminate, then the valuer will establish the Highest and Best Use of the property;

13.3.2 dominant usage as in 13.2.2 will be determined by the valuer as a basis

for determining the use category. Dominant in this instance shall be the

measured extent under use (land and/or buildings).

13.4 Properties will be assessed on dominant use where at least 66% of that property is used for a particular purpose. The entire property will be assigned

to that category of usage and the value will be addressed based on that usage only.

13.5 This municipality has resolved that:

13.5.1 generally properties will be assigned to a category based on its dominant usage, provided that:

13.5.2 in the case of State and Trust Land the different usage will be assessed pro rata and assigned to a category.

14. COMMUNITY PARTICIPATION

14.1 This municipality will comply with its community participation and consultation obligations in terms of Chapter 4 of the Municipal Systems Act and Section 4 and 5 of the Act before the Rates Policy or any review thereof is finally adopted. In terms of Chapter 4 of the Municipal Systems Act, 2000 (Act No. 32 of 2000) the municipality is committed to:

14.1.1 building capacity of the local community to enable it to participate in the affairs of the municipality; and

14.1.2 to foster community participation for which the municipality will allocate funds in its budget for such processes.

14.2 The participation by the local community in municipal affairs will take place through the political structures; the mechanisms, processes and procedures for participation in municipal governance and any other appropriate mechanisms processes and procedures established by the municipality and generally to apply the provisions for participation as required by this act.

14.3 The municipality will provide for:

14.3.1 the receipt, processing and consideration of petitions, objections and comments lodged by the members of the local community;

14.3.2 public meetings and hearings by the municipal council and other political structures (e.g. ward committees) and political office bearers of the municipality;

14.3.3 consultative sessions with locally recognized community organisations

and where appropriate, traditional authorities.

14.4 Communication with the public relating to the Rates Policy will be in terms of Section 4(2) of the Act by notice in:

14.4.1 local newspapers circulating in its area and determined by this council as a newspaper of record; and /or

14.4.2 official notice boards and other public places accessible to the public including the library and the municipal offices;

14.4.3 on the municipal webstie; and

14.4.4 inviting the local community to submit comments and representations within the time specified in the notice.

15. RECOVERY OF RATES

15.1 The following people shall be liable for the payment of rates levied by the municipality:

15.1.1 owner of a property;

15.1.2 joint owners of a property, who shall be liable jointly and severally;

15.1.3 the owner of a sectional title unit; and

15.1.4 in relation to agricultural properties:

15.1.4.1 any one joint owner of the agricultural property for all the rates levied on the agricultural property; or

15.1.4.2 each individual joint owner for that portion of rates levied on the joint owner's undivided share in the agricultural property, which ever option the municipality may choose in relation to agricultural properties.

15.2 In terms of Section 26 of the Act the municipality will recover rates:

15.2.1 on a monthly basis or as may be prescribed in terms of the Municipal Finance Management Act, which rate must be paid in each period determined by the municipality.

15.3 The municipality will furnish each person liable for the payment of rates with a written account in terms of Section 27 of the Act.

15.4 A municipality may recover rates in arrears from tenants and occupiers in accordance with the provisions of Section 28 of the Act.

15.5 A municipality may recover rates due, either whole or in part, from the agent of the owner if this is more convenient for the municipality and in terms of Section 29 of the Act.

16. CONSOLIDATION AND APPORTIONMENT OF PAYMENTS

Separate accounts of persons liable for payment to the municipality for either rates or service may be consolidated in one account and any appropriation of payments will be done in accordance with the municipality's credit control policy.

17. DEFEREMENT OF RATES

17.1 The municipality will on application defer the payment of rates in terms of section 26(3) of the Act under the following special circumstances. To qualify for deferment of rates, the Applicant:-

17.1.1 must be a pensioner, indigent, disabled, over 60 years of age, or who is not above 60 year of age, but has or has been retired from employment by reason of any illness or disability certified by a medical practitioner, dentist, psychologist, intern or intern psychologist contemplated in the Medical, Dental and Supplementary Health Service Professions Act, 1974 (Act 56 of 1974), and whose income from all sources whatsoever must not exceed R30 000 per annum (including the income of the spouse, if applicable) and the Municipal valuation of the property must not exceed R75 000;

17.2.2 must reside permanently on the property concerned;

17.2.3 must be the registered owner of the property.

17.2 Application must be made annually in writing on the prescribed form:

17.2.1 not later than the final date for payment of such rates provided that the council may in special circumstances grant a deferment of the payment of rates after the final date for such payment notwithstanding that such application was made after such final date for payment.

17.3 Deferment will be considered provided that the total amount of all rates so deferred together with accumulated interest accumulated thereon shall not at

any time exceed 50% of the value of the property concerned shown in the valuation roll.

17.4 The final date for payment of the rates on the property concerned shall not be affected by reason of any application for deferment in terms of subsection 17.2 above, provided that if the council allows such application, the portion of the rates in respect of which payment is deferred shall be refunded to the applicant.

17.5 The accumulated amount of the deferred rates shall bear interest at a rate determined from time to time by the council and the council may also approve the waiver of such interest.

17.6 Only the current year's rate can be considered for deferment and then only if the Applicant's rates are not in arrears.

17.7 Any deferment granted in terms of here shall terminate immediately:-

17.7.1 upon the death of the registered owner; provided that the council may continue such deferment, in any case where it is established to its satisfaction that the property concerned has been inherited by the surviving spouse and that such spouse is continuing in occupation of the property;

17.7.2 upon the expropriation, sale or other disposal of the property concerned;

17.7.3 upon the owner ceasing to reside permanently on the property concerned;

17.7.4 if the owner fails by the final date for the payment thereof, to pay rates or any part thereof owing in respect of the property concerned, after allowing for the amount of the deferment; and

17.7.5 on expiry of the period of deferment.

18. IMPERMISSILBE RATES IN TERMS OF SECTION 17 OF THE ACT

18.1 It is recorded that the municipality may not, in terms of Section 17 of the Act levy a rate on –

18.1.1 the first 30% of the market value of public service infrastructure;

18.1.2 any part of the seashore as defined in the Seashore Act, 1935 (Act No. 21 of 1935);

18.2.3 any part of the territorial waters of the Republic as determined in terms of the Maritime Zones Act, 1994 (Act No. 15 of 1994);

18.2.4 any islands of which the state is the owner, including the Prince Edward Islands referred to in the Prince Edward Islands Act, 1948 (Act No. 43 of 1948);

18.2.5 those parts of a special nature reserve, national park or nature reserve within the meaning of the Protected Areas Act, or of a national botanical garden within the meaning of the National Environmental Management : Biodiversity Act, 2004, which are not developed or used for commercial, business, agricultural or residential purposes;

18.2.6 mineral rights within the meaning of paragraph 18.1.2 of the definition of "property" in Section 1;

18.2.7 a property belonging to a land reform beneficiary or his or her heirs, provided that this exclusion lapses ten years from the date on which such beneficiary's title was registered in the office of the Registrar of Deeds;

18.1.8 the first R15 000 of the market value of a property assigned in the valuation roll or supplementary valuation roll of a municipality to a category determined by the municipality –

18.1.8.1 for residential purposes; or

18.1.8.2 for properties used for multiple purposes, provided one or more components of the property are used for residential purposes; or

18.1.9 on a property registered in the name of and used primarily as a place of public worship by a religious community, including an official residence registered in the name of that community which is occupied by an office-bearer of that community who officiates at services at that place of worship.

18.2 The exclusion from rates of a property referred to in subsection 18.1.5 lapses if the declaration of that property as a special nature reserve, national park, nature reserve or national botanical garden, or as part of such a reserve, park or botanical garden is withdrawn in terms of the applicable Act mentioned in that subsection.

18.3 If the property in respect of which the declaration is withdrawn is privately owned, the owner, upon withdrawal of the declaration, becomes liable to the municipality concerned for any rates that, had it not been for subsection 18.1.5, would have been payable on the property during the period commencing from the effective date of the current valuation roll of the

municipality. If the property was declared as a protected area after the effective date of the current valuation roll, rates area payable only from the date of declaration of the property.

18.4 The amount of which an owner becomes liable in terms of paragraph (b) must be

regarded as rates in arrears, and the applicable interest on that amount is payable to the municipality.

18.5 Paragraphs 18.2 and 18.3 apply only if the declaration of the property was withdrawn because of –

18.5.1 a decision by the private owner for any reason to withdraw from the agreement concluded between the private owner and the state in terms of the Protected Areas Act, and in terms of which the private owner initially consented to the property being declared as a protected area; or

18.5.2 a decision by the state to withdraw from such agreement because of a breach of the agreement by the private owner.

19. CONSTITUTIONALLY IMPERMISSIBLE RATES

19.1 The Act provides that in terms of Section 229(2)(a) of the Constitution a municipality may not exercise its power to levy rates on property in a way that would materially an unreasonably prejudice –

19.1.1 national economic policies;

19.1.2 economic activities across its boundaries; or

19.1.3 the national mobility of goods, services, capital or labour.

20. NEWLY RATED PROPERTY

20.1 Any property which was not previously rated must be phased in subject to the conditions that:

20.1.1 property registered in the name of a land reform beneficiary must be phased in after the exclusion period in section 17(1)(g);

20.1.2 property owned by Public Benefit Organisations must be phased in over a period of four financial years provided that the municipality may extend this period on written application to the MEC.

20.2 The phasing in period shall be as set out in the attached table.

Applicable rates for properties to be phased in over four years:

(Public Benefit Organisations)

Year	Percentage Rates Payable
First	Zero %
Second	25%
Third	50%
Fourth	75%

Applicable rates for properties to be phased in over three years:

(Newly Rateable Properties – e.g. Agricultural Land)

Year	Percentage Rates Payable
First	25%
Second	50%
Third	75%

APPENDIX 1

Code	Categories of Properties (Based on the actual use of the Property	Rebates (Optional)	Reduction (Optional)	Exemption (Optional)	Randage
RES	Residential Properties	20%	First R50 000		0,902c/R
BUS	Business and Commercial Properties	10%			2,43c/R
BUR	Business and Commercial Properties (with residential usage)	10%			2.43c/R
IND	Industrial Properties	10%			2,43c/R
INR	Industrial Properties (with residential usage)	10%			2,43c/R
MIN	Mining Properties				3,09c/R
PBO	Public Benefit Organisation				-
AG 1	Agricultural Properties used for agricultural purposes		50%	First year 25%	0,196c/R
AG 2	Agricultural Properties used for other business and commercial purposes		50%	First year 25%	3,09c/R
AG 3	Smallholding used for agricultural/ residential purposes		50%	First year 25%	1c/R
AG 4	Smallholding used for business/ commercial/industrial purposes		50%	First year 25%	3,09c/R
AG 5	Agricultural Properties used for eco-tourism or conservation		50%	First year 25%	0,196c/R
AG 6	Agricultural Properties used for trading in or hunting of game		50%	First year 25%	0,196c/R
ST 1	State Owned Properties				3,49c/R
ST 2	State Trust Land				
MUN	Municipal Properties				-
PRO	Protected Areas				
PVT	Privately Owned Town				0,902c/R
VL	Vacant Land (other than residential)				7,1c/R
VR	Vacant Land Zoned residential	20%	First R15 000		5,57c/R
LR	Land Reform Properties	100%		First 10 year	-
M 1	Multiple Use Properties – Residential				0,902c/R
M 2	Multiple Use Properties – Business/ Commercial				2,43c/R
WOC	Public Worship	100%			-
WOR	Worship Residential	100%			-
SC	School				3,5c/R
PSI 1	Road Transport (Public Service Infra.)	30%		Ratio 1: 0,25 RES	0,196c/R
PSI 2	Rail Transport (Public Service Infra.)	30%		Ratio 1: 0,25 RES	0,196,c/R
PSI 3	Power Transmission (Public Service Infra.)	30%		Ratio 1: 0,25 RES	0,196c/R
PSI 4	Water (Public Service Infra.)	30%		Ratio 1: 0,25 RES	0,196c/R
PSI 5	Telecommunication (Public Service Infra.)	30%		Ratio 1: 0,25 RES	0,196c/R

EMADLANGENI MUNICIPALITY

INDIGENT SUPPORT POLICY

October 2008

1. PRE-AMBLE

WHEREAS Council recognises the rights guaranteed by sections 24(a)[1] and 27(a) and (b)[2] of the Constitution, Act 108 of 1996 and the duties placed thereon to "progressively" realise each right, within its available resources, through inter alia legislative and other measures. And WHEREAS the Local Government: Municipal Systems Act 32 of 2000 provides guidance to Municipalities "...to move progressively towards the social and economic upliftment of local communities, and ensure universal access to essential services that are affordable to all... specifically the poor and the disadvantaged". Council, therefore, recognises that the community has a right of access to basic services within a structured environment and acknowledges that it has to ensure provision of basic services to the community in a sustainable manner.

2. DEFINITIONS

"For the purpose of this policy any word or expressions to which a meaning has been assigned in the Act shall bear the same meaning in this policy and unless the context indicates otherwise."

"account"	means any account rendered for municipal services provided
"account holder"	means any person with whom the Municipality or its authorised Agent has concluded an agreement for the payment of the consumption of municipal services and he or she is liable thereof
"consumption"	means the ordinary use of municipal services, including water, sanitation, refuse removal and electricity services for domestic or household purposes
"indigent household"	means a low income household with a monthly income of less than R1 100.00, the threshold level for poverty being R1 100.00 per month, or an amount as determined by the resolution of the Municipal Council
"indigent support"	means the assistance given by the Municipality Council to registered indigent households in respect of electricity and refuse removal charges on a monthly basis
"Municipality"	means-

[1] Which reads as follows:
"Everyone has the right -
(a) to an environment that is not harmful to their health or well-being...."
[2] Which guarantees access to "sufficient" food and water and the provision of social security and "...appropriate social assistance.." to persons and their dependants who are unable to support themselves.

(a) the Emadlangeni municipality established in terms of section 12 of the Local Government Structures Act 58 of 1999 as amended; or
(b) the municipal manager of the Utrecht Municipal Council in respect of the performance of or exercise of any right, duty, obligation or function in terms of this policy

"Municipal Council" means the municipal council as referred to in section 157

"Municipal Manager" means the person appointed by the Municipal Council as the municipal manager of the municipality in terms of section 82 of the Local Government Municipal Structures Act No. 117 of 1998 and includes any person-
(a) acting in such a position; and
(b) to whom the Municipal Manager has delegated a power, function or duty in respect of such delegated power, function or duty

"municipal services" refers to the services provided by the municipality or its authorised agent, including refuse removal, electricity services and rates or any of the above

"occupier" includes any person in actual occupation of the land or premises without regard to the title under which he or she occupies, and, in the case of premises sub-divided and let to lodgers or various tenants, shall include the person receiving the rent payable by the lodgers or tenants whether for his own account or as an agent for any person entitled thereto or interested therein

"owner" means -
(a) the person in who from time to time is vested the legal title to premises;
(b) in a case where the person in whom the legal title to premises is vested is insolvent or dead, or is under any form of legal disability whatsoever, the person in whom the administration and control of such premises is vested as curator, trustee, executor, administrator, judicial manager, liquidator or other legal representative;

"residential consumer" means a person who resides within the jurisdiction of the Emadlangeni Municipality consumes and is liable for the services provided by the municipality

"recipient of indigent support" means a person whose household has been classified, in terms of the Council's determined criteria, as being an indigent and receives assistance and/ or subsidisation from the municipality with respect to electricity and refuse removal

3. OBJECTIVE

One of the main objectives of the Council is to ensure the provision of basic services to the community in a sustainable manner. This objective will, however, only be possible within the financial and administrative capacity of the Council. The Council recognises the fact that the community has a right of access to basic services. This, however, does not give the community the right to the services. The right can only be exercised by the community within a structured environment.

The Council also recognises the fact that because of the level of unemployment and subsequent poverty in the municipal area, there are households which are unable to pay the cost of full service provision. Council therefore adopts this indigent support policy to ensure that these households have access to at least basic municipal services, and is guided in the formulation of this policy by the national government's policy in this regard. For this reason the Council will endeavour to ensure affordability through:

- Setting tariffs in terms of the Council's Tariff Policy which will balance the economic viability of continued service delivery; and

- Determining appropriate service levels.

4. SOURCES OF INCOME

The Council needs to have access to adequate sources of revenue in order to fulfil its constitutional obligation. The available sources should be fully exploited to meet the developmental objectives.

Two main sources of income exist

- Own revenue which is the main source of income to the Council and which is based on the economic cost to render the service required by the community;

- Transfer from other spheres of government of which intergovernmental transfer is the most important. A portion of this income (equitable share) is earmarked for indigent relief which will be used to alleviate and address poverty.

5. STANDARDS OF SERVICE

The Council accepts that they are responsible for the rendering of services in terms of schedules 4 and 5 of the Constitution as well as other services which may be delegated by National and Provincial Government.

The Council will endeavour to render a basic standard and level of services necessary to ensure an acceptable and reasonable quality of life and which takes into account health and environmental considerations. None of the residents should fall below the minimum standard

of services as is embodied in the Council's Financial Policy and Guidelines for the Preparation of Annual Estimates.

In this regard the Council has accepted the standards of service levels as contained in the Municipal Infrastructure Investment Framework (MIIF) and which are as follows:

SERVICE	BASIC	INTERMEDIATE	FULL
Refuse	Collector station	Once in two weeks, household collection	Weekly household Collection
Electricity	Pre-payment meter / alternative source of energy	Prepayment meter / conventional meter	Conventional meter

Communities will have to choose an appropriate mix of levels of services based on local priorities and affordability. The Council realises that in certain circumstances and as a result of past policies certain services are available to communities, the cost of which are beyond the financial means of such communities, and will through this policy assist those communities within the financial ability of the Council.

In each instance the economic cost to render the services shall be calculated in accordance with the Council's Tariff Policy and the level of support shall be based on the following:

SERVICE	BASIC	INTERMEDIATE	FULL
Refuse	Actual cost	Actual cost	Actual cost
Rates/Service Levy	Actual cost	Actual cost	Actual cost
Electricity	50 kWH per month / equivalent cost	Actual cost	Actual cost

6. CRITERIA FOR INDIGENT SUPPORT

The basic point of departure is that Council will assist, through funds received from Central Government, to provide basic services to "poorer" households within the Council's service provision area. In this regard no discrimination on any grounds will be allowed.

In order to qualify for financial assistance the following will apply.

(i) Only registered residential consumers of services delivered by the Council will qualify.

(ii) No residential consumer conducting a business from the residential property, with or without special consent obtained from the Council or with or without existing usage rights shall qualify for assistance.

(iii) Assistance in respect of electricity or alternative source of energy.

(iv) Occupants/residents who own more than one property and occupying a house where application is sought will render such application of the owner/occupier invalid.

(v) The account holder must apply in person and must present the following documents upon application.

- The latest municipal account in his/her possession;
- Account holder's identity document / certified copy;
  An application form duly completed with the necessary proof as required:

  a) Proof of residence
  b) Latest payslip or; proof of employment from the employer; or proof of social grant or pension
  c) in the absence of such documentation, an affidavit declaring the applicant's income, or if unemployed, a declaration of the applicant's unemployment status

(vi) Only households where the total household is less than R2 800. 00 per month *or an amount determined by Council* may apply for support.

(vii) Where the municipal value of the land and buildings on a property is equal to, or less than, the value determined by resolution of the Council from time to time, as reflected in the Council's Tariff Policy.

(viii) Consumers where the household consumption of electricity is in excess of 50 kilowatt hour per month (for this purpose a month will be classified as a calendar month) will not qualify for assistance.

7. LEVEL OF INDIGENT SUPPORT

i. The level of support will be determined annually on receipt of notification from Central Government (Department of Provincial and Local Government Affairs) as to the amount available.

ii. The <u>maximum</u> monthly indigent support that will be granted shall be an equivilent of an amount determined by Council in respect of each household earning less than R2 800.00.

iii. Should the monthly account be less than the amount as mentioned in paragraph (ii) (including VAT) the maximum amount will be the amount of the account.

iv. In all instances the *actual support* shall be calculated taking due cognisance of the amount received and the number of applications received.

8. DISTRIBUTION OF INDIGENT SUPPORT

Indigent relief will only be granted to those residents who applied for assistance and qualified in accordance with criteria as determined and will be applied as follows:

(i) All accounts will indicate the economic cost of the services calculated in accordance with the Council's Tariff Policy.

(ii) The qualifying recipients of indigent relief's monthly account will be credited with the respective amount in respect of indigent relief.

The Council undertakes to advertise the existence of the indigent support on a bi-annual basis.

9. APPLICATION FOR INDIGENT SUPPORT

(i) All households complying with the criteria may apply for indigent relief.

(ii) All applications must be made on the prescribed form and all additional information must be supplied [together with documentary proof where required].

(iii) All applications must be completed in full by the consumer, and returned together with the following:-

- Identification documents of the applicant (a certified copy) or any other relevant documentation;
- Proof of income, such as a letter from the applicant's employer, a salary advice note, or a pension card, or unemployment fund card or any other relevant document;
- in the absence of such documentation, an affidavit declaring the applicant's income, or if unemployed, a declaration of the applicant's unemployment status.
- Proof of residence.
- Number and names of dependents within the applicant's household.
- Number and names of all occupants under or over the age of 18 years residing on the property.
- The applicant's latest municipal account, or the latest account in the applicant's possession, or any other acceptable documentation.

(iv) Application must be made during March and September of each year and will apply from the first of the month following the month of application.

(v) Indigent relief will, unless re-application has been made and approved, cease after six months from implementation.

(vi) Except for the date of implementation of the policy no retrospective applications will be considered.

(vii) The onus is on the account holder to re-apply for support on an annual basis.

10. COMMUNITY INVOLVEMENT AND TRANSPARENCY

The Council relies on community participation in applying indigent relief. The Chief Financial Officer must furnish Council with a monthly report indicating:

(i) Name of recipient;
(ii) Street address/stand number of recipient;
(iii) Household income declared (category);
(iv) Amount of monthly account;
(v) Amount of indigent relief granted;
(vi) Balance of account.

The above will also, with the exception of (iii) be displayed at the various cashier offices for general notice and reports of false information, together with sworn affidavits where applicable.

11. ACTIONS IN CASE OF FALSE INFORMATION

Should it be established that a recipient of indigent relief has supplied the Council with false information or not informed the Council of a change in circumstances with in the household,

(i) The indigent support will be stopped immediately.

(ii) The recipient will be liable for the repayment of all indigent support received for the period involved which amount will be debited against the account.

(iii) Normal credit control in accordance with the Council's Credit Control Policy will apply.

(iv) Criminal charges may be instituted against the account holder for supplying false information.

It should be noted that at all times the onus to re-apply for support or submit proof of change in circumstances is on the account holder.

ADOPTED BY COUNCIL BY VIRTUE OF RESOLUTION _____

DATED _____.

APPROVED

SCHEDULE 1

EMADLANGENI MUNICIPALITY

APPLICATION FOR REGISTRATION AS AN INDIGENT CONSUMER

SECTION A: ACCOUNT HOLDER DETAILS

SURNAME			INITIALS	
FULL NAMES				
ID NO				
MARITAL STATUS	SINGLE	MARRIED	DIVORCED	WIDOWED
OCCUPATION				
CONTACT DETAILS				
POSTAL ADDRESS				
PHYSICAL ADDRESS				

SECTION B: PROPERTY DETAILS

PROPERTY 1

PROPERTY OWNER	
ID NO	
PHYSICAL ADDRESS	
DEED REGISTRATION NO	

PROPERTY 2

PROPERTY OWNER	
ID NO	
PHYSICAL ADDRESS	
DEED REGISTRATION NO	

IS THERE/ARE THERE ANY PART(S) OF PROPERTY/PROPERTIES LEASED?	YES	NO
IF YES, NUMBER OF UNITS LEASED		
GROSS INCOME OF ALL LEASED UNITS	R	

SECTION C: HOUSEHOLD OCCUPANTS AND INCOME

OCCUPANT INITIAL(S) & SURNAME	ID NUMBER	EMPLOYED YES/NO	SOURCE OF INCOME	MONTHLY GROOSS INCME
	TOTALS			R

***SPECIFY ALL OCCUPANTS**
***KINDLY ATTACH CERTIFIED ID DOCUMENTS OF ALL OCCUPANTS & PROOF OF INCOME DOCUMENTS.**

SECTION D: MONTHLY EXPENSES

EXPENSE ITEM	AMOUNT		EXPENSE ITEM	AMOUNT
TOTAL EXPENSES	R			

SECTION E: DECLARATION

I, the undersigned declare that the information provided in this application form is a true reflection of the household's situation. I accept that registration as an indigent is subject to renewal, annually. I further accept to take responsibility to bring forward and make aware the municipality of any changes in my household situation.
I accept all terms and conditions to the application.

TERMS AND CONDITIONS

The municipality holds the right to conduct on-site audits to verify correctness of supplied information.
The application shall be approved for a 6 month period, subject to renewal, based on current conditions.
The applicant shall inform the municipality of any changes.
Any applicant who supplies false information shall be subject to immediate disqualification and if was already in the register, will be liable of a criminal offence and appropriate disciplinary steps will follow.

....
Applicant Name Signature

.....
Date

FOR OFFICE USE ONLY

ACCOUNT NUMBER			
DATE OF RECEIPT OF APPLICATION			
SITE VISITED			
NAME OF OFFICIAL			
INFORMATION VERIFIED			
RECOMMENDATION			

APPLICATION APPROVED/NOT APPROVED

APPROVED/ NOT APPROVED	
DATE	
NAME OF OFFICIAL	
OFFICIAL DESIGNATION	

DECLARATION BY OFFICIAL:

I, the undersigned, who on behalf of Emadlangeni Municipality processed the application, declare that:

a. All particulars furnished in this form were furnished by the applicant and no particulars were in anyway altered by myself.
b. All necessary screening steps were undergone for the purpose of fairly giving judgment.

....

FULL NAMES OF OFFICIAL OFFICIAL SIGNATURE

.....

DATE

9 OVERVIEW OF BUDGET ASSUMPTIONS

9.1 Service charges

Service Charges comprise of electricity and refuse .These charges together with the other miscellaneous charges as outlined in the tariff of charges have been increased by **11.03%** and **6%** respectively from the previous financial year which is in line with the benchmark as determined by the National Treasury. It should also be noted that the Electricity charges have also been increased in line with the NERSA approval as per the application made for increase of the electricity tariffs. The council has also recently sought to implement very strict measures such as disconnections in an effort to continuously enhance the revenue collection processes and therefore improve the cash flow and viability of the municipality.

9.2 Rates

As previously mentioned in the executive summary the property taxes remains an important source of revenue for the Municipality and not only so but given the fact that it is a major source of own revenue. Council will in the new financial year employ tighter implementation of credit control and debt collection measures through its policies which will include continued disconnection of services for unpaid rates. A provision of 5% in the current rate randages and a rebate of the first R50 000 for all property categories and a further 50% for certain property followed by the exemption of 25% for all the vacant property categories. Rezoning of some properties is also expected to increase the Property rates revenue.

9.3 Timing of revenue charges

Emadlangeni Municipality renders monthly accounts for rates and services

9.4 Employee related costs

A provision for **5%** salary increase for the employees and **10%** for the councillors respectively has been made in the 2012/2013.

9.5 Ability to spend and deliver on capital programmes

The municipality continues to face challenges in this regard given the employee constraints which have been experienced as a result of a high staff turnover and inability to timeously attract adequately capacitated employees thus resulting in delayed spending on both operational and capital programmes and anticipates improving on these spending patterns. An amount of **R10 461 000** has been allocated for the Municipal Infrastructure Grant which it anticipates spending as per the IDP priorities.

KZN253 eMadlangeni - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Governance and Administration	Community and Public Safety	Economic and Environmental Services	Trading Services	Other	Example 6 - Vote6	Example 7 - Vote7	Example 8 - Vote8	Example 9 - Vote9	Example 10 - Vote10	Example 11 - Vote11	Example 12 - Vote12	Example 13 - Vote13	Example 14 - Vote14	Example 15 - Vote15	Total
R thousand	1																
Revenue By Source																	
Property rates		5,968															5,968
Property rates - penalties & collection charges		178															178
Service charges - electricity revenue					8,418												8,418
Service charges - water revenue																	–
Service charges - sanitation revenue																	–
Service charges - refuse revenue					1,175												1,175
Service charges - other																	–
Rental of facilities and equipment		79	972	123													1,174
Interest earned - external investments		513															513
Interest earned - outstanding debtors																	–
Dividends received																	–
Fines			167														167
Licences and permits		753															753
Agency services																	–
Other revenue		643	690	51													1,383
Transfers recognised - operational		1,937															1,937
Gains on disposal of PPE																	–
Total Revenue (excluding capital transfers and contributior		10,071	1,829	174	9,592	–	–	–	–	–	–	–	–	–	–	–	21,665
Expenditure By Type																	
Employee related costs		4,711	4,348	1,738	1,208												12,005
Remuneration of councillors		881	–	–	–												881
Debt impairment		–	–	–	–												–
Depreciation & asset impairment		978	–	–	–												978
Finance charges		119	–	–	–												119
Bulk purchases		–	–	–	6,143												6,143
Other materials		–	–	–	–												–
Contracted services		–	–	–	–												–
Transfers and grants		1,713	–	–	–												1,713
Other expenditure		1,121	630	339	929												3,019
Loss on disposal of PPE		–	–	–	–												–
Total Expenditure		9,524	4,978	2,077	8,280	–	–	–	–	–	–	–	–	–	–	–	24,859
Surplus/(Deficit)		547	(3,149)	(1,903)	1,312	–	–	–	–	–	–	–	–	–	–	–	(3,193)
Transfers recognised - capital		3,999	–	–	–												3,999
Contributions recognised - capital			–	–	–												–
Contributed assets		–	–	–	–												–
Surplus/(Deficit) after capital transfers & contributions		4,546	(3,149)	(1,903)	1,312	–	–	–	–	–	–	–	–	–	–	–	806

References

1. Departmental columns to be based on municipal organisation structure

KZN253 eMadlangeni - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		1,098	1,273	1,166	1,429	1,429	1,429	1,402	1,481	1,561
Pension and UIF Contributions		–								
Medical Aid Contributions		–								
Motor Vehicle Allowance		–								
Cellphone Allowance		87						82	87	92
Housing Allowances		–								
Other benefits and allowances		–	18	17						
Sub Total - Councillors		1,134	1,291	1,183	1,429	1,429	1,429	1,485	1,568	1,653
% increase	4		13.8%	(8.3%)	20.8%	–	–	3.9%	5.6%	5.4%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		1,452	1,045	1,418	3,161	3,161	3,161	3,584	3,799	3,989
Pension and UIF Contributions		–						13	13	14
Medical Aid Contributions		–								
Overtime		–								
Performance Bonus		–						196	207	219
Motor Vehicle Allowance	3	–								
Cellphone Allowance	3	125						125	133	140
Housing Allowances	3	–								
Other benefits and allowances	3		694	777	110	110	110			
Payments in lieu of leave			105	112						
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		1,577	1,844	2,308	3,271	3,271	3,271	3,916	4,151	4,363
% increase	4		16.9%	25.2%	41.8%	–	–	19.7%	6.0%	5.1%
Other Municipal Staff										
Basic Salaries and Wages		6,752	6,018	7,086	7,582	7,582	7,582	10,154	10,914	11,471
Pension and UIF Contributions		775	541	918	982	982	982	813	859	858
Medical Aid Contributions		409	891	334	358	358	358	406	222	429
Overtime		496	185	219				202	213	213
Performance Bonus		154	241	–				–	(0)	(0)
Motor Vehicle Allowance	3	33	455	1,283	234	234	234	207	219	219
Cellphone Allowance	3	204		303	1,373	1,373	1,373	121	127	127
Housing Allowances	3	523	526	–	324	324	324	30	32	32
Other benefits and allowances	3	312	418					1,251	1,321	1,321
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Municipal Staff		9,659	9,285	10,143	10,853	10,853	10,853	13,184	13,907	14,670
% increase	4		(3.9%)	9.2%	7.0%	–	–	21.5%	5.5%	5.5%
Total Parent Municipality		12,370	12,420	13,633	15,553	15,553	15,553	18,585	19,626	20,685
			0.4%	9.8%	14.1%	–	–	19.5%	5.6%	5.4%
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		12,370	12,420	13,633	15,553	15,553	15,553	18,585	19,626	20,685
% increase	4		0.4%	9.8%	14.1%	–	–	19.5%	5.6%	5.4%
TOTAL MANAGERS AND STAFF	5	11,236	11,129	12,450	14,124	14,124	14,124	17,101	18,058	19,032

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved

2. s57 of the Systems Act

3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance

4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D

5. Must agree to the sub-total appearing on Table A1 (Employee costs)

6. Includes pension payments and employer contributions to medical aid

Column Definitions:

A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited

D. The original budget approved by council for the budget year.

E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.

F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.

G. The amount to be appropriated for the budget year.

H and I. The indicative projection

10 OVERVIEW OF BUDGET FUNDING

10.1 Operating expenditure budget

The projected expenditure for the 2012/2013 financial year amounts to **R41, 289, 925** and will be funded from own revenue, National and Provincial transfers and subsidies, With the rates income of **R8, 859,000.** The revenue for electricity and refuse removal amounts to **R9,377, 000** and **R840 000** respectively with an amount of **R18,826,000** funded by the Provincial and National transfers and subsidies. The balance is funded by other sources of revenue for instance Rental of municipal property, revenue from Balele Game Park etc.

The most significant item remains to be Employee Costs which accounts for **41%**, Followed by Bulk purchases -electricity which accounts for **21%** of the total expenditure, General Expenditure and Grant Expenditure follow and account for **12%** of the total expenditure respectively. Depreciation and Debt impairment constitute **6%** of expenditure. Lastly, repairs and maintenance which is accounts for **3%** of the total operating expenditure. Council will continue to prioritize the repairs and maintenance of the income generating assets so as to safeguard and preserve the useful life of the incoming generating assets and not compromising service delivery in the long term. The budget of any new assets will also be accompanied by a sufficient and adequate provision of the repairs and maintenance.

10.2 Capital expenditure budget

The 2012/2013 Infrastructure expenditure amounting to **R10, 461,000** is to be funded from the Municipal Infrastructure Grant which is a national transfer. There has not been any allocation from own reserves apart from the allocation of **R760, 000** for computer equipment, street lightning and office furniture. During the 2012/2013 financial year Council will strive to enhance its cash inflow processes so as to strive to prioritize the allocation of any savings to infrastructure projects in order to invest in the income generating infrastructure assets as well as address the large infrastructure backlog in the communities.

10.3 Operating revenue budget

The funding sources of Emadlangeni Local Municipality is comprised of various revenue sources which includes, the property rates, electricity charges, refuse removal charges, fines, licenses and permits, rental, agency fees, other revenue, interest and National and Provincial Transfers with the property rates constituting the largest own revenue source and the National and Provincial transfers making up the most of the revenue source.

10.4 Revenue sources

Emadlangeni Local Municipality has a tariff of charges that determines the most acceptable and equitable funding mechanism, this includes the consideration of the actual cost of service delivery of services, budget priorities as well as the relevant legislation and regulations and policy guidelines. The main source of own revenue is derived from the property rates, electricity and refuse with the fiscal transfers more so the equitable share constituting the largest funding source

KZN253 eMadlangeni Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	211	3,036	1,834	17,870	10,802	10,802	10,802	19,925	16,286	15,527
Cash + investments at the yr end less applications - R'000	18(1)b	2	(336)	5,590	7,613	10,480	10,417	10,417	10,417	12,339	10,546	13,686
Cash year end/monthly employee/supplier payments	18(1)b	3	0.2	1.4	0.9	6.7	3.9	3.9	3.9	7.4	5.6	5.1
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(389)	769	7,407	1,008	2,487	2,487	2,487	11,222	12,141	13,119
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	105.4%	(13.0%)	4.9%	(6.0%)	(6.0%)	(6.0%)	4.7%	(0.4%)	(0.6%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	19.9%	105.1%	91.5%	58.7%	57.2%	57.2%	57.2%	78.3%	68.7%	60.4%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	8.6%	6.1%	9.0%	5.8%	5.8%	5.8%	2.4%	2.4%	2.4%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	20.0%	94.7%	134.3%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	71.9%	3.3%	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	84.8%	(11.3%)	(11.9%)	0.0%	0.0%	0.0%	114.1%	9.7%	10.4%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(5.2%)	0.1%	12.3%	0.2%	0.0%	0.0%	7.5%	20.0%	8.3%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.3%	1.1%	0.0%	0.0%	0.0%	0.0%	1.9%	2.2%	1.9%	1.8%
Asset renewal % of capital budget	20(1)(vi)	14	34487.3%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2

2. Deduct cash and investment applications (defined) from cash balances

3. Indicative of sufficient liquidity to meet average monthly operating payments

4. Indicative of funded operational requirements

5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

6. Realistic average cash collection forecasts as % of annual billed revenue

7. Realistic average increase in debt impairment (doubtful debt) provision

8. Indicative of planned capital expenditure level & cash payment timing

9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing

10. Substantiation of National/Province allocations included in budget

11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection

14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

KZN253 eMadlangeni - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Parent municipality										
Securities - National Government		–	–							
Listed Corporate Bonds		–	–							
Deposits - Bank		8,131	8,922	12,710	7,591	7,591	7,591	16,000	14,000	12,000
Deposits - Public Investment Commissioners		–	–							
Deposits - Corporation for Public Deposits		–	–							
Bankers Acceptance Certificates		–	–							
Negotiable Certificates of Deposit - Banks		–	–							
Guaranteed Endowment Policies (sinking)		–	–							
Repurchase Agreements - Banks		–	–							
Municipal Bonds		–	–							
Municipality sub-total	1	**8,131**	**8,922**	**12,710**	**7,591**	**7,591**	**7,591**	**16,000**	**14,000**	**12,000**
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		–	–	–	–	–	–	–	–	–
Consolidated total:		**8,131**	**8,922**	**12,710**	**7,591**	**7,591**	**7,591**	**16,000**	**14,000**	**12,000**

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

KZN253 eMadlangeni - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Parent municipality										
Long-Term Loans (annuity/reducing balance)			1,036	1,000				940	900	860
Long-Term Loans (non-annuity)			–	–						
Local registered stock			–	–						
Instalment Credit			–	–						
Financial Leases			–	–						
PPP liabilities			–	–						
Finance Granted By Cap Equipment Supplier			–	–						
Marketable Bonds			–	–						
Non-Marketable Bonds			–	–						
Bankers Acceptances			–	–						
Financial derivatives			–	–						
Other Securities			–	–						
Municipality sub-total	1	–	1,036	1,000	–	–	–	940	900	860
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Borrowing	1	–	1,036	1,000	–	–	–	940	900	860

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	–	–	–	–	–	–	–	–	–
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Unspent Borrowing	1	–	–	–	–	–	–	–	–	–

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

KZN253 eMadlangeni - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & Investment ID	Ref 1	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Monetary value Rand thousand	Interest to be realised Rand thousand
Parent municipality											
Standard Bank		Call	Call Account	No	Variable	3-10%	0	0	Call Account	16,000	615
Municipality sub-total										16,000	615
Entities											
Entities sub-total										-	-
TOTAL INVESTMENTS AND INTEREST	1									16,000	615

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)

2. List investments in expiry date order

KZN253 eMadlangeni - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Cash Receipts By Source													1		
Property rates	476	476	476	476	476	476	476	476	476	476	476	985	6,220	6,329	6,331
Property rates - penalties & collection charges												–			
Service charges - electricity revenue	727	727	727	727	727	727	727	727	727	727	727	727	8,723	7,159	5,612
Service charges - water revenue												–			
Service charges - sanitation revenue	56	56	56	56	56	56	56	56	56	56	56	56	672	710	935
Service charges - refuse revenue												–			
Service charges - other												–			
Rental of facilities and equipment												–			
Interest earned - external investments	51	51	51	51	51	51	51	51	51	51	51	51	615	650	685
Interest earned - outstanding debtors												–			
Dividends received	12	12	12	12	12	12	12	12	12	12	12	12	139	147	155
Fines												–			
Licences and permits	79	79	79	79	79	79	79	79	79	79	79	79	951	1,004	1,059
Agency services	9	9	9	9	9	9	9	9	9	9	9	9	106	112	118
Transfer receipts - operational	6,275				6,275				6,275			–	18,826	21,691	22,891
Other revenue												892	892	935	985
Cash Receipts by Source	**7,685**	**1,410**	**1,410**	**1,410**	**7,685**	**1,410**	**1,410**	**1,410**	**7,685**	**1,410**	**1,410**	**2,811**	**37,144**	**38,737**	**38,770**
Other Cash Flows by Source															
Transfer receipts - capital	3,487				3,487				3,487			–	10,461	11,035	11,673
Contributions recognised - capital & Contributed assets												–			
Proceeds on disposal of PPE												–			
Short term loans												–			
Borrowing long term/refinancing												–			
Increase (decrease) in consumer deposits												–			
Decrease (increase) in non-current debtors												(14)	(14)		
Decrease (increase) other non-current receivables												–			
Decrease (increase) in non-current investments												–			
Total Cash Receipts by Source	**11,172**	**1,410**	**1,410**	**1,410**	**11,172**	**1,410**	**1,410**	**1,410**	**11,172**	**1,410**	**1,410**	**2,797**	**47,591**	**49,772**	**50,443**
Cash Payments by Type															
Employee related costs												16,933	16,933	17,882	18,847
Remuneration of councillors												1,652	1,652	1,744	1,838
Finance charges												157	157	165	174
Bulk purchases - Electricity												8,830	8,830	9,324	9,828
Bulk purchases - Water & Sewer												–			
Other materials												–			
Contracted services												–			
Transfers and grants - other municipalities												–			
Transfers and grants - other												–			
Other expenditure												7,961	7,961	12,953	3,514
Cash Payments by Type	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**35,533**	**35,533**	**42,069**	**34,202**
Other Cash Flows/Payments by Type															
Capital assets												2,245	2,245	11,342	17,000
Repayment of borrowing												40	40		
Other Cash Flows/Payments												–	–		
Total Cash Payments by Type	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**37,818**	**37,818**	**53,411**	**51,202**
NET INCREASE/(DECREASE) IN CASH HELD	**11,172**	**1,410**	**1,410**	**1,410**	**11,172**	**1,410**	**1,410**	**1,410**	**11,172**	**1,410**	**1,410**	**(35,021)**	**9,773**	**(3,639)**	**(759)**
Cash/cash equivalents at the month/year begin:	10,152	21,324	22,734	24,144	25,553	36,725	38,135	39,545	40,955	52,127	53,537	54,946	10,152	19,925	16,287
Cash/cash equivalents at the month/year end:	21,324	22,734	24,144	25,553	36,725	38,135	39,545	40,955	52,127	53,537	54,946	19,925	19,925	16,287	15,527

KZN253 eMadlangeni - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		6,054	3,321	1,774	8,737	10,515	10,515	10,661	11,245	11,894
Infrastructure - Road transport		6,054	3,321	1,774	8,684	10,462	10,462	10,661	11,245	11,894
Roads, Pavements & Bridges		6,054	3,321	1,774	8,684	10,462	10,462	10,661	11,245	11,894
Storm water										
Infrastructure - Electricity		–	–	–	53	53	53	–	–	–
Generation										
Transmission & Reticulation										
Street Lighting					53	53	53			
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Reticulation										
Sewerage purification										
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		–	5,900	1,497	189	189	189	–	–	–
Parks & gardens					117	117	117			
Sportsfields & stadia										
Swimming pools										
Community halls			–							
Libraries										
Recreational facilities					72	72	72			
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other			5,900	1,497						
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	1,890	1,785	–	–	–	–	–	–
Housing development										
Other			1,890	1,785						
Other assets		69	217	2,237	1,329	1,829	1,829	560	733	767
General vehicles			1	1,149	800	1,300	1,300			
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment		69	0	1	261	261	261			
Computers - hardware/equipment		–	181	49				360	378	397
Furniture and other office equipment		–	4	8	268	268	268	200	355	370
Abattoirs		–	–	–						
Markets		–	–	–						
Civic Land and Buildings		–	–	–						
Other Buildings		–	32	106						
Other Land		–	–	–						
Surplus Assets - (Investment or Inventory)		–	–	–						
Other		–	–	925						
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	1,316	–	–	–	–	–	–
biological assets			–	1,316						
Intangibles		–	4	86	–	–	–	–	–	–
Computers - software & programming			4	86						
Other *(list sub-class)*										
Total Capital Expenditure on new assets	1	6,123	11,333	8,696	10,254	12,532	12,532	11,221	11,978	12,661

Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

KZN253 eMadlangeni - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		7,494	–	2,500	–	–	–	–	–	–
Infrastructure - Road transport		4,026	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges		3,976								
Storm water		50								
Infrastructure - Electricity		3,468	–	–	–	–	–	–	–	–
Generation										
Transmission & Reticulation		3,468								
Street Lighting										
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Reticulation										
Sewerage purification										
Infrastructure - Other		–	–	2,500	–	–	–	–	–	–
Waste Management										
Transportation	2									
Gas										
Other	3			2,500						
Community		–	–	–	–	–	–	–	–	–
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		645	–	–	–	–	–	–	–	–
General vehicles										
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings		645								
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming										
Other *(list sub-class)*										
Total Capital Expenditure on renewal of existing assets	1	8,139	–	2,500	–	–	–	–	–	–

Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse										

Fire										
Conservancy										
Ambulances										
Renewal of Existing Assets as % of total capex		*57.1%*	*0.0%*	*22.3%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Renewal of Existing Assets as % of deprecn"		*0.0%*	*0.0%*	*145.3%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

	check balance	14,238,010	11,115,420	8,696,020	-802	-150,802	-150,802	-	-	-

KZN253 eMadlangeni - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		292	187	–	–	–	–	382	460	488
Infrastructure - Road transport		–	–	–	–	–	–	332	400	425
Roads, Pavements & Bridges								332	400	425
Storm water										
Infrastructure - Electricity		292	187	–	–	–	–	50	60	63
Generation		40	42							
Transmission & Reticulation		232	124					50	60	63
Street Lighting		20	21							
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Reticulation										
Sewerage purification										
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		–	–	–	–	–	–	50	60	62
Parks & gardens								50	60	62
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		164	191	–	–	–	–	900	887	933
General vehicles		5	5							
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment		128	119					300	350	354
Computers - hardware/equipment		–	–							
Furniture and other office equipment		10	17					150	200	220
Abattoirs		–	–							
Markets		–	–							
Civic Land and Buildings		–	15					200	250	280
Other Buildings		8	21							
Other Land		1	1							
Surplus Assets - (Investment or Inventory)		7	7							
Other		5	6					250	87	79
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										

Intangibles		93	161	–	–	–	–	–	–	–
Computers - software & programming		57	66							
Other *(list sub-class)*		36	94							
Total Repairs and Maintenance Expenditure	1	**550**	**539**	–	–	–	–	**1,332**	**1,407**	**1,483**

Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse										
Fire										
Conservancy										
Ambulances										
R&M as a % of PPE		*1.3%*	*1.1%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*2.2%*	*1.9%*	*1.8%*
R&M as % Operating Expenditure		*2.7%*	*1.5%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*3.2%*	*3.1%*	*3.1%*

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

	check balance	550	539	–	–	–	–	(0)	0	0

11 EXPENDITURE ON GRANT ALLOCATIONS PROGRAMMES

In terms of the DORA 2010 the purpose of the grants which have been allocated to Emadlangeni Municipality for the EMTF are:

11.1 Financial management Grant

The purpose of the FMG is to promote and support reforms in the Budget and Treasury Office building the capacity in the municipalities to implement the MFMA, with the following measurable outputs

- Improved and sustained skills development including an internship programme in the BTO
- Upgrading of the IT system to deliver reports which enhances and improves reporting and the quality of data
- Preparation and implementation of supply chain reforms, accounting reforms, producing quality and timely financial statements
- Preparation of financial recovery plans
- Progressive improvements in audit outcomes
- Improvements to internal and external reporting on budgets, finances, SDBIP and annual Reports
- Implementation of the MFMA

11.2 Municipal Systems Improvement Grant

The purpose of the MSIG is to assist municipalities in building in-house capacity in order to perform their functions and to stabilize institutional and governance systems as required by the Local Government Municipal Systems Act of 2000 and related legislation and policies.
MIG
Measurable Outputs

- Updating of policies and by-laws, development and maintenance of the valuation roll in terms of the Municipal Property Rates Act 2004
- Improving on financial viability and management through targeted support interventions for improvement of municipal audit outcomes and system
- Strengthening of administrative systems or effective implementation of ward participation system
- Implementation of by-laws, policies, systems that support local government legislation.

11.3 Municipal Infrastructure Grant

The purpose of the grant is intended for the provision of capital finance for basic municipal infrastructure for the poor households, micro enterprise and social institutions. It is also for provision for new rehabilitation and upgrading of municipal infrastructure, eradicate the bucket sanitation system

Measurable outputs

- Number of new households receiving basic services per annum
- Number of additional kilometres of roads constructed and developed
- Number of sporting facilities constructed and developed
- Number of jobs created using Expanded Public Works Programme (EPWP)
- Number of households where the bucket system has been replaced with an alternative System

11.4 Municipal Property Rates

The purpose of this grant is intended for the updating, maintenance of the valuation roll as well as the implementation of the property rates act and the respective by –laws.

11.5 Provincialisation of Libraries

The purpose of this grant is to address the constitutional mandate whereby public libraries are an exclusive provincial mandate. The funding will be for staffing costs in public libraries, currently administered by local authorities.

11.6 Community Libraries

The purpose of this grant is to provide access to modern day technology and information resources as well as to provide relevant collections of material in libraries which meet the needs of the communities.

KZN253 eMadlangeni - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**8,208**	–	**11,622**	**14,546**	**14,546**	**14,546**	**16,289**	**17,702**	**18,877**
Local Government Equitable Share		6,973		9,622	12,256	12,256	12,256	13,989	15,082	16,177
Finance Management		500		1,250	1,500	1,500	1,500	1,500	1,750	1,750
Municipal Systems Improvement		735		750	790	790	790	800	870	950
Water Services Operating Subsidy				–						
Local Government Equitable Share				–						
Other transfers/grants [insert description]										
Provincial Government:		**5,291**	–	–	**169**	**554**	**554**	**2,537**	**3,989**	**4,014**
Sport and Recreation					169	300	300	150	–	–
Sport and Recreation						169	169	177	372	392
Sport and Recreation						85	85	90	96	101
Sport and Recreation										
Public Works-Valuation		5,291		–				2,120	3,521	3,521
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Operating Transfers and Grants	5	**13,499**	–	**11,622**	**14,715**	**15,100**	**15,100**	**18,826**	**21,691**	**22,891**
Capital Transfers and Grants										
National Government:		**3,926**	–	**4,670**	**8,684**	**10,462**	**10,462**	**10,461**	**11,035**	**11,673**
Municipal Infrastructure Grant (MIG)		3,776		4,670	8,684	10,462	10,462	10,461	11,035	11,673
Intergration with REDS		150								
Provincial Government:		–	–	**2,550**	–	–	–	–	–	–
Small Town Rehabilitation				2,550						
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Capital Transfers and Grants	5	**3,926**	–	**7,220**	**8,684**	**10,462**	**10,462**	**10,461**	**11,035**	**11,673**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**17,425**	–	**18,842**	**23,399**	**25,562**	**25,562**	**29,287**	**32,726**	**34,564**

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation

2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)

3. Replacement of RSC levies

4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality

5. Total transfers and grants must reconcile to Budgeted Cash Flows

6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

KZN253 eMadlangeni - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		8,208	–	11,622	14,546	14,546	14,546	16,289	17,702	18,877
Local Government Equitable Share		6,973		8,973	11,562	11,562	11,562	13,989	15,082	16,177
Finance Management		500		1,250	1,500	1,500	1,500	1,500	1,750	1,750
Municipal Systems Improvement		735		750	790	790	790	800	870	950
Water Services Operating Subsidy										
Local Government Equitable Share				649	694	694	694			
Other transfers/grants [insert description]										
Provincial Government:		–	–	–	169	469	469	2,537	3,989	4,014
Sport and Recreation										
Sport and Recreation								150	–	–
Sport and Recreation								90	96	101
Sport and Recreation					169	469	469	177	372	392
Public Works-Valuation								2,120	3,521	3,521
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total operating expenditure of Transfers and Grants:		8,208	–	11,622	14,715	15,015	15,015	18,826	21,691	22,891
Capital expenditure of Transfers and Grants										
National Government:		–	–	–	8,684	10,462	10,462	10,461	11,035	11,673
Municipal Infrastructure Grant (MIG)					8,684	10,462	10,462	10,461	11,035	11,673
Intergration with REDS										
Provincial Government:		–	–	–	–	–	–	–	–	–
Small Town Rehabilitation										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total capital expenditure of Transfers and Grants		–	–	–	8,684	10,462	10,462	10,461	11,035	11,673
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		8,208	–	11,622	23,399	25,477	25,477	29,287	32,726	34,564

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

KZN253 eMadlangeni - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year								5,000	5,000	2,000
Current year receipts		7,782	16,874	11,558	14,546	14,931	14,931	16,289	15,502	17,877
Conditions met - transferred to revenue		**7,782**	**16,874**	**11,558**	**14,546**	**14,931**	**14,931**	**16,289**	**18,502**	**18,877**
Conditions still to be met - transferred to liabilities								5,000	2,000	1,000
Provincial Government:										
Balance unspent at beginning of the year								500		400
Current year receipts					169	169	169	2,537	3,989	4,014
Conditions met - transferred to revenue		–	–	–	**169**	**169**	**169**	**2,537**	**3,189**	**4,014**
Conditions still to be met - transferred to liabilities								500	800	400
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		**7,782**	**16,874**	**11,558**	**14,715**	**15,100**	**15,100**	**18,826**	**21,691**	**22,891**
Total operating transfers and grants - CTBM	2	–	–	–	–	–	–	**5,500**	**2,800**	**1,400**
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year								8,500	9,200	6,600
Current year receipts		4,800	3,776	3,999	8,684	10,462	10,462	10,461	11,035	11,673
Conditions met - transferred to revenue		**4,800**	**3,776**	**3,999**	**8,684**	**10,462**	**10,462**	**10,461**	**11,035**	**11,673**
Conditions still to be met - transferred to liabilities								8,500	9,200	6,600
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		**4,800**	**3,776**	**3,999**	**8,684**	**10,462**	**10,462**	**10,461**	**11,035**	**11,673**
Total capital transfers and grants - CTBM	2	–	–	–	–	–	–	**8,500**	**9,200**	**6,600**
TOTAL TRANSFERS AND GRANTS REVENUE		**12,582**	**20,650**	**15,557**	**23,399**	**25,562**	**25,562**	**29,287**	**32,726**	**34,564**
TOTAL TRANSFERS AND GRANTS - CTBM		–	–	–	–	–	–	**14,000**	**12,000**	**8,000**

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance

2. CTBM = conditions to be met

3. National Treasury database will require this reconciliation for each transfer/grant

KZN253 eMadlangeni - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Cash Transfers to other municipalities											
Insert description	1										
Total Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Cash Transfers to other Organs of State											
Insert description	3										
Total Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Organisations											
Insert description	4										
Total Cash Transfers To Organisations		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Groups of Individuals											
Insert description	5										
Total Cash Transfers To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL CASH TRANSFERS AND GRANTS	6	–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other municipalities											
Insert description	1										
Total Non-Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Non-Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other Organs of State											
Insert description	3										
Total Non-Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Non-Cash Grants to Organisations											
Insert description	4										
Total Non-Cash Grants To Organisations		–	–	–	–	–	–	–	–	–	–
Groups of Individuals											
Insert description	5										
Total Non-Cash Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS AND GRANTS		–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	–	–	–	–	–	–	–	–	–	–

References

1. Insert description listed by municipal name and demarcation code of recipient

2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)

3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)

4. Insert description of each other organisation (e.g. charity)

5 Insert description of each other organisation (e.g. the aged, child-headed households)

6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

KZN253 eMadlangeni - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		1,068	1,273	1,166	1,429	1,429	1,429	1,402	1,481	1,561
Pension and UIF Contributions		–								
Medical Aid Contributions		–								
Motor Vehicle Allowance		–								
Cellphone Allowance		67						82	87	92
Housing Allowances		–								
Other benefits and allowances		–	18	17						
Sub Total - Councillors		1,134	1,291	1,183	1,429	1,429	1,429	1,485	1,568	1,653
% increase	4		13.8%	(8.3%)	20.8%	–	–	3.9%	5.6%	5.4%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		1,452	1,045	1,418	3,161	3,161	3,161	3,584	3,799	3,989
Pension and UIF Contributions		–						13	13	14
Medical Aid Contributions		–								
Overtime		–								
Performance Bonus		–						195	207	219
Motor Vehicle Allowance	3	–								
Cellphone Allowance	3	125						125	133	140
Housing Allowances	3	–								
Other benefits and allowances	3		694	777	110	110	110			
Payments in lieu of leave			105	112						
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		1,577	1,844	2,308	3,271	3,271	3,271	3,916	4,151	4,363
% increase	4		16.9%	25.2%	41.8%	–	–	19.7%	6.0%	5.1%
Other Municipal Staff										
Basic Salaries and Wages		6,752	6,018	7,086	7,582	7,582	7,582	10,154	10,914	11,471
Pension and UIF Contributions		775	541	918	982	982	982	813	859	858
Medical Aid Contributions		409	891	334	358	358	358	406	222	429
Overtime		496	195	219				202	213	213
Performance Bonus		154	241	–				–	(0)	(0)
Motor Vehicle Allowance	3	33	455	1,283	234	234	234	207	219	219
Cellphone Allowance	3	204		303	1,373	1,373	1,373	121	127	127
Housing Allowances	3	523	526	–	324	324	324	30	32	32
Other benefits and allowances	3	312	418					1,251	1,321	1,321
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Municipal Staff		9,659	9,285	10,143	10,853	10,853	10,853	13,184	13,907	14,670
% increase	4		(3.9%)	9.2%	7.0%	–	–	21.5%	5.5%	5.5%
Total Parent Municipality		12,370	12,420	13,633	15,553	15,553	15,553	18,585	19,626	20,685
			0.4%	9.8%	14.1%	–	–	19.5%	5.6%	5.4%
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		12,370	12,420	13,633	15,553	15,553	15,553	18,585	19,626	20,685
% increase	4		0.4%	9.8%	14.1%	–	–	19.5%	5.6%	5.4%
TOTAL MANAGERS AND STAFF	5	11,236	11,129	12,450	14,124	14,124	14,124	17,101	18,058	19,032

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved

2. s57 of the Systems Act

3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance

4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D

5. Must agree to the sub-total appearing on Table A1 (Employee costs)

6. Includes pension payments and employer contributions to medical aid

Column Definitions:

A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited

D. The original budget approved by council for the budget year.

E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.

F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.

G. The amount to be appropriated for the budget year.

H and I. The indicative projection

KZN253 eMadlangeni - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4							–
Chief Whip								–
Executive Mayor		1	269,225		72,936			342,161
Deputy Executive Mayor								–
Executive Committee								–
Total for all other councillors			792,032		350,502			1,142,534
Total Councillors	8	**1**	**1,061,258**	**–**	**423,438**			**1,484,695**
Senior Managers of the Municipality	5							
Municipal Manager (MM)			945,128	1,497	36,000	40,000		1,022,626
Chief Finance Officer			670,908	1,497	18,000	50,000		740,406
Corporate Services Director			665,668	1,497	18,000	35,000		720,165
Community Services Director			647,932	1,497	18,000	35,000		702,429
Technical Services Director			670,668	6,707	18,000	35,000		730,374
								–
List of each offical with packages >= senior manager								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8	**–**	**3,600,304**	**12,696**	**108,000**	**195,000**		**3,916,000**
A Heading for Each Entity	6,7							
List each member of board by designation								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total for municipal entities	8	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION		**1**	**4,661,562**	**12,696**	**531,438**	**195,000**		**5,400,696**

References

1. Pension and medical aid

2. Total package must equal the total cost to the municipality

3. List each political office bearer by designation. Provide a total for all other councillors

4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)

5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation

6. List each entity where municipality has an interest and state percentage ownership and control

7. List each senior manager reporting to the CEO of an Entity by designation

8. Must reconcile to relevant section of Table SA24

9. Must reconcile to totals shown for the budget year of Table SA22

KZN253 eMadlangeni - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2010/11			Current Year 2011/12			Budget Year 2012/13		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)				7	7		7	7	7	7
Board Members of municipal entities	4			–						
Municipal employees	5									
Municipal Manager and Senior Managers	3	2		3	5		5	5	5	5
Other Managers	7			2	3		3	6	5	6
Professionals		–	11	8	45	39	6	46	40	38
Finance					13	7	6	14	8	6
Spatial/town planning										
Information Technology										
Roads					11	11		11	11	11
Electricity					7	7		7	7	7
Water										
Sanitation										
Refuse			5	4	8	8		8	8	8
Other			6	4	6	6		6	6	6
Technicians		11	24	22	1	–	1	1	1	1
Finance										
Spatial/town planning										
Information Technology										
Roads		4	11	6	1		1	1	1	1
Electricity		2	5	1						
Water										
Sanitation										
Refuse			8	1						
Other		5		14						
Clerks (Clerical and administrative)			10		9	9		11	11	11
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators					9	9		9	9	9
Elementary Occupations					39	28	11	43	28	15
TOTAL PERSONNEL NUMBERS		13	45	42	118	85	33	128	106	92
% increase					807.7%	88.9%	(21.4%)	8.5%	24.7%	178.8%
Total municipal employees headcount	6	13	52	43	118	85	33	123	89	34
Finance personnel headcount	8	1	7	1	16	7	9	18	9	9
Human Resources personnel headcount	8	1	9	1	1	1	–	1	1	1

References

1. Positions must be funded and aligned to the municipality's current organisational structure

2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.

3. s57 of the Systems Act

4. Include only in Consolidated Statements

5. Include municipal entity employees in Consolidated Statements

6. Include headcount (number fo persons, Not FTE) of managers and staff only (exclude councillors)

7. Managers who provide the direction of a critical technical function

8. Total number of employees working on these functions

KZN253 eMadlangeni - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue By Source																
Property rates		738	738	738	738	738	738	738	738	738	738	738	738	8,859	9,355	9,860
Property rates - penalties & collection charges		20	20	20	20	20	20	20	20	20	20	20	20	244	257	271
Service charges - electricity revenue													9,377	9,377	9,902	10,437
Service charges - water revenue													–	–	–	–
Service charges - sanitation revenue													–	–	–	–
Service charges - refuse revenue		70	70	70	70	70	70	70	70	70	70	70	70	840	887	935
Service charges - other													–	–	–	–
Rental of facilities and equipment		100	100	100	100	100	100	100	100	100	100	100	100	1,201	1,268	1,336
Interest earned - external investments													615	615	650	685
Interest earned - outstanding debtors													–	–	–	–
Dividends received													–	–	–	–
Fines		12	12	12	12	12	12	12	12	12	12	12	12	139	147	155
Licences and permits		79	79	79	79	79	79	79	79	79	79	79	79	951	1,004	1,059
Agency services		9	9	9	9	9	9	9	9	9	9	9	9	106	112	118
Transfers recognised - operational		6,275				6,275				6,275			–	18,826	21,691	22,891
Other revenue		74	74	74	74	74	74	74	74	74	74	74	74	892	935	985
Gains on disposal of PPE													–	–	–	–
Total Revenue (excluding capital transfers and contribution		**7,378**	**1,103**	**1,103**	**1,103**	**7,378**	**1,103**	**1,103**	**1,103**	**7,378**	**1,103**	**1,103**	**11,095**	**42,050**	**46,209**	**48,733**
Expenditure By Type																
Employee related costs		1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	16,933	17,882	18,847
Remuneration of councillors		138	138	138	138	138	138	138	138	138	138	138	137	1,652	1,744	1,838
Debt impairment													495	495	523	551
Depreciation & asset impairment													2,098	2,098	2,216	2,335
Finance charges		79						78					0	157	165	174
Bulk purchases		736	736	736	736	736	736	736	736	736	736	736	736	8,830	9,324	9,828
Other materials													–	–	–	–
Contracted services													–	–	–	–
Transfers and grants													–	–	–	–
Other expenditure		927	927	927	927	927	927	927	927	927	927	927	927	11,125	13,249	13,713
Loss on disposal of PPE													–	–	–	–
Total Expenditure		**3,290**	**3,212**	**3,212**	**3,212**	**3,212**	**3,212**	**3,290**	**3,212**	**3,212**	**3,212**	**3,212**	**5,805**	**41,290**	**45,103**	**47,287**
Surplus/(Deficit)		**4,088**	**(2,109)**	**(2,109)**	**(2,109)**	**4,166**	**(2,109)**	**(2,187)**	**(2,109)**	**4,166**	**(2,109)**	**(2,109)**	**5,290**	**761**	**1,106**	**1,446**
Transfers recognised - capital		3,487				3,487				3,487			–	10,461	11,035	11,673
Contributions recognised - capital													–	–	–	–
Contributed assets													–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**7,575**	**(2,109)**	**(2,109)**	**(2,109)**	**7,653**	**(2,109)**	**(2,187)**	**(2,109)**	**7,653**	**(2,109)**	**(2,109)**	**5,290**	**11,222**	**12,141**	**13,119**
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	**7,575**	**(2,109)**	**(2,109)**	**(2,109)**	**7,653**	**(2,109)**	**(2,187)**	**(2,109)**	**7,653**	**(2,109)**	**(2,109)**	**5,290**	**11,222**	**12,141**	**13,119**

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

KZN253 eMadlangeni - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue by Vote																
Vote 1 - Governance and Administration		3,272	3,272	3,272	3,272	3,272	3,272	3,272	3,272	3,272	3,272	3,272	3,272	39,264	43,261	45,668
Community and Public Safety		127	127	127	127	127	127	127	127	127	127	127	127	1,525	1,610	1,697
Economic and Environmental Services		3	3	3	3	3	3	3	3	3	3	3	3	39	41	43
Trading Services		841	841	841	841	841	841	841	841	841	841	841	964	10,217	10,790	11,372
Other		122	122	122	122	122	122	122	122	122	122	122	122	1,467	1,542	1,626
Example 6 - Vote6													–	–	–	–
Example 7 - Vote7													–	–	–	–
Example 8 - Vote8													–	–	–	–
Example 9 - Vote9													–	–	–	–
Example 10 - Vote10													–	–	–	–
Example 11 - Vote11													–	–	–	–
Example 12 - Vote12													–	–	–	–
Example 13 - Vote13													–	–	–	–
Example 14 - Vote14													–	–	–	–
Example 15 - Vote15													–	–	–	–
Total Revenue by Vote		**4,366**	**4,366**	**4,366**	**4,366**	**4,366**	**4,366**	**4,366**	**4,366**	**4,366**	**4,366**	**4,366**	**4,487**	**52,511**	**57,244**	**60,406**
Expenditure by Vote to be appropriated																
Vote 1 - Governance and Administration		1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	19,089	21,659	22,577
Community and Public Safety		475	475	475	475	475	475	475	475	475	475	475	475	5,704	6,023	6,348
Economic and Environmental Services		152	152	152	152	152	152	152	152	152	152	152	1,131	2,801	2,958	3,118
Trading Services		980	980	980	980	980	980	980	980	980	980	980	979	11,755	12,413	13,083
Other		162	162	162	162	162	162	162	162	162	162	162	162	1,940	2,049	2,159
Example 6 - Vote6													–	–	–	–
Example 7 - Vote7													–	–	–	–
Example 8 - Vote8													–	–	–	–
Example 9 - Vote9													–	–	–	–
Example 10 - Vote10													–	–	–	–
Example 11 - Vote11													–	–	–	–
Example 12 - Vote12													–	–	–	–
Example 13 - Vote13													–	–	–	–
Example 14 - Vote14													–	–	–	–
Example 15 - Vote15													–	–	–	–
Total Expenditure by Vote		**3,359**	**3,359**	**3,359**	**3,359**	**3,359**	**3,359**	**3,359**	**3,359**	**3,359**	**3,359**	**3,359**	**4,337**	**41,288**	**45,102**	**47,285**
Surplus/(Deficit) before assoc.		**1,007**	**1,007**	**1,007**	**1,007**	**1,007**	**1,007**	**1,007**	**1,007**	**1,007**	**1,007**	**1,007**	**150**	**11,223**	**12,143**	**13,121**
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	**1,007**	**1,007**	**1,007**	**1,007**	**1,007**	**1,007**	**1,007**	**1,007**	**1,007**	**1,007**	**1,007**	**150**	**11,223**	**12,143**	**13,121**

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

KZN253 eMadlangeni - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue - Standard																
Governance and administration		3,272	3,272	3,272	3,272	3,272	3,272	3,272	3,272	3,272	3,272	3,272	3,273	39,264	43,261	45,668
Executive and council		1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	13,989	15,082	16,177
Budget and treasury office		2,106	2,106	2,106	2,106	2,106	2,106	2,106	2,106	2,106	2,106	2,106	2,106	25,273	28,177	29,489
Corporate services													2	2	2	2
Community and public safety		127	127	127	127	127	127	127	127	127	127	127	127	1,525	1,610	1,697
Community and social services		33	33	33	33	33	33	33	33	33	33	33	33	400	422	445
Sport and recreation													–	–	–	–
Public safety		94	94	94	94	94	94	94	94	94	94	94	94	1,125	1,188	1,252
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		3	3	3	3	3	3	3	3	3	3	3	3	39	41	43
Planning and development													–	–	–	–
Road transport		3	3	3	3	3	3	3	3	3	3	3	3	39	41	43
Environmental protection													–	–	–	–
Trading services		851	851	851	851	851	851	851	851	851	851	851	852	10,217	10,790	11,372
Electricity		781	781	781	781	781	781	781	781	781	781	781	782	9,377	9,902	10,437
Water													–	–	–	–
Waste water management													–	–	–	–
Waste management		70	70	70	70	70	70	70	70	70	70	70	70	840	887	935
Other													1,467	1,467	1,542	1,626
Total Revenue - Standard		4,254	4,254	4,254	4,254	4,254	4,254	4,254	4,254	4,254	4,254	4,254	5,722	52,511	57,244	60,406
Expenditure - Standard																
Governance and administration		1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	1,591	19,089	21,659	22,577
Executive and council		420	420	420	420	420	420	420	420	420	420	420	420	5,039	5,321	5,608
Budget and treasury office		912	912	912	912	912	912	912	912	912	912	912	912	10,949	13,063	13,517
Corporate services		258	258	258	258	258	258	258	258	258	258	258	259	3,101	3,275	3,452
Community and public safety		475	475	475	475	475	475	475	475	475	475	475	475	5,704	6,023	6,348
Community and social services		300	300	300	300	300	300	300	300	300	300	300	300	3,597	3,798	4,004
Sport and recreation													–	–	–	–
Public safety		176	176	176	176	176	176	176	176	176	176	176	175	2,107	2,225	2,345
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		233	233	233	233	233	233	233	233	233	233	233	234	2,801	2,958	3,118
Planning and development													–	–	–	–
Road transport		233	233	233	233	233	233	233	233	233	233	233	234	2,801	2,958	3,118
Environmental protection													–	–	–	–
Trading services		72	72	72	72	72	72	72	72	72	72	72	10,965	11,755	12,413	13,083
Electricity													10,893	10,893	11,503	12,124
Water													–	–	–	–
Waste water management													–	–	–	–
Waste management		72	72	72	72	72	72	72	72	72	72	72	72	861	910	959
Other		162	162	162	162	162	162	162	162	162	162	162	162	1,940	2,049	2,159
Total Expenditure - Standard		2,533	2,533	2,533	2,533	2,533	2,533	2,533	2,533	2,533	2,533	2,533	13,426	41,288	45,102	47,285
Surplus/(Deficit) before assoc.		1,721	1,721	1,721	1,721	1,721	1,721	1,721	1,721	1,721	1,721	1,721	(7,704)	11,223	12,143	13,121
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	1,721	1,721	1,721	1,721	1,721	1,721	1,721	1,721	1,721	1,721	1,721	(7,704)	11,223	12,143	13,121

References

1. Surplus (Deficit) must reconcile with Budeted Financial Performance

KZN253 eMadlangeni - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Multi-year expenditure *to be appropriated*	1															
Governance and Administration													–	–	–	–
Community and Public Safety													–	–	–	–
Economic and Environmental Services													–	–	–	–
Trading Services													–	–	–	–
Example 5 - Vote5													–	–	–	–
Example 6 - Vote6													–	–	–	–
Example 7 - Vote7													–	–	–	–
Example 8 - Vote8													–	–	–	–
Example 9 - Vote9													–	–	–	–
Example 10 - Vote10													–	–	–	–
Example 11 - Vote11													–	–	–	–
Example 12 - Vote12													–	–	–	–
Example 13 - Vote13													–	–	–	–
Example 14 - Vote14													–	–	–	–
Example 15 - Vote15													–	–	–	–
Capital multi-year expenditure sub-total	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure *to be appropriated*																
Governance and Administration		901	901	901	901	901	901	901	901	901	901	901	901	10,811	11,548	12,209
Community and Public Safety		18	18	18	18	18	18	18	18	18	18	18	18	210	221	232
Economic and Environmental Services													–	–	–	–
Trading Services		17	17	17	17	17	17	17	17	17	17	17	17	200	210	221
Example 5 - Vote5													–	–	–	–
Example 6 - Vote6													–	–	–	–
Example 7 - Vote7													–	–	–	–
Example 8 - Vote8													–	–	–	–
Example 9 - Vote9													–	–	–	–
Example 10 - Vote10													–	–	–	–
Example 11 - Vote11													–	–	–	–
Example 12 - Vote12													–	–	–	–
Example 13 - Vote13													–	–	–	–
Example 14 - Vote14													–	–	–	–
Example 15 - Vote15													–	–	–	–
Capital single-year expenditure sub-total	2	935	935	935	935	935	935	935	935	935	935	935	935	11,221	11,978	12,661
Total Capital Expenditure	2	935	935	935	935	935	935	935	935	935	935	935	935	11,221	11,978	12,661

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

KZN253 eMadlangeni - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Capital Expenditure - Standard	1															
Governance and administration		**901**	**901**	**901**	**901**	**901**	**901**	**901**	**901**	**901**	**901**	**901**	**901**	**10,811**	**11,548**	**12,209**
Executive and council		884	884	884	884	884	884	884	884	884	884	884	884	10,611	11,338	11,988
Budget and treasury office													–	–	–	–
Corporate services		17	17	17	17	17	17	17	17	17	17	17	17	200	210	221
Community and public safety		**18**	**18**	**18**	**18**	**18**	**18**	**18**	**18**	**18**	**18**	**18**	**18**	**210**	**221**	**232**
Community and social services		4	4	4	4	4	4	4	4	4	4	4	4	50	53	55
Sport and recreation													–	–	–	–
Public safety		13	13	13	13	13	13	13	13	13	13	13	13	160	168	176
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Planning and development													–	–	–	–
Road transport													–	–	–	–
Environmental protection													–	–	–	–
Trading services		**17**	**17**	**17**	**17**	**17**	**17**	**17**	**17**	**17**	**17**	**17**	**17**	**200**	**210**	**221**
Electricity		17	17	17	17	17	17	17	17	17	17	17	17	200	210	221
Water													–	–	–	–
Waste water management													–	–	–	–
Waste management													–	–	–	–
Other													–	–	–	–
Total Capital Expenditure - Standard	2	**935**	**935**	**935**	**935**	**935**	**935**	**935**	**935**	**935**	**935**	**935**	**935**	**11,221**	**11,978**	**12,661**

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

KZN253 eMadlangeni - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Cash Receipts By Source													1		
Property rates	476	476	476	476	476	476	476	476	476	476	476	985	6,220	6,329	6,331
Property rates - penalties & collection charges												–			
Service charges - electricity revenue	727	727	727	727	727	727	727	727	727	727	727	727	8,723	7,159	5,612
Service charges - water revenue												–			
Service charges - sanitation revenue	56	56	56	56	56	56	56	56	56	56	56	56	672	710	935
Service charges - refuse revenue												–			
Service charges - other												–			
Rental of facilities and equipment												–			
Interest earned - external investments	51	51	51	51	51	51	51	51	51	51	51	51	615	650	685
Interest earned - outstanding debtors												–			
Dividends received	12	12	12	12	12	12	12	12	12	12	12	12	139	147	155
Fines												–			
Licences and permits	79	79	79	79	79	79	79	79	79	79	79	79	951	1,004	1,059
Agency services	9	9	9	9	9	9	9	9	9	9	9	9	106	112	118
Transfer receipts - operational	6,275				6,275				6,275			–	18,826	21,691	22,891
Other revenue												892	892	935	985
Cash Receipts by Source	**7,685**	**1,410**	**1,410**	**1,410**	**7,685**	**1,410**	**1,410**	**1,410**	**7,685**	**1,410**	**1,410**	**2,811**	**37,144**	**38,737**	**38,770**
Other Cash Flows by Source															
Transfer receipts - capital	3,487				3,487				3,487			–	10,461	11,035	11,673
Contributions recognised - capital & Contributed assets												–			
Proceeds on disposal of PPE												–			
Short term loans												–			
Borrowing long term/refinancing												–			
Increase (decrease) in consumer deposits												–			
Decrease (Increase) in non-current debtors												(14)	(14)		
Decrease (Increase) other non-current receivables												–			
Decrease (Increase) in non-current investments												–			
Total Cash Receipts by Source	**11,172**	**1,410**	**1,410**	**1,410**	**11,172**	**1,410**	**1,410**	**1,410**	**11,172**	**1,410**	**1,410**	**2,797**	**47,591**	**49,772**	**50,443**
Cash Payments by Type															
Employee related costs												16,933	16,933	17,882	18,847
Remuneration of councillors												1,652	1,652	1,744	1,838
Finance charges												157	157	165	174
Bulk purchases - Electricity												8,830	8,830	9,324	9,828
Bulk purchases - Water & Sewer												–			
Other materials												–			
Contracted services												–			
Transfers and grants - other municipalities												–			
Transfers and grants - other												–			
Other expenditure												7,961	7,961	12,953	3,514
Cash Payments by Type	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**35,533**	**35,533**	**42,069**	**34,202**
Other Cash Flows/Payments by Type															
Capital assets												2,245	2,245	11,342	17,000
Repayment of borrowing												40	40		
Other Cash Flows/Payments												–	–		
Total Cash Payments by Type	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**37,818**	**37,818**	**53,411**	**51,202**
NET INCREASE/(DECREASE) IN CASH HELD	**11,172**	**1,410**	**1,410**	**1,410**	**11,172**	**1,410**	**1,410**	**1,410**	**11,172**	**1,410**	**1,410**	**(35,021)**	**9,773**	**(3,639)**	**(759)**
Cash/cash equivalents at the month/year begin:	10,152	21,324	22,734	24,144	25,553	36,725	38,135	39,545	40,955	52,127	53,537	54,946	10,152	19,925	16,287
Cash/cash equivalents at the month/year end:	21,324	22,734	24,144	25,553	36,725	38,135	39,545	40,955	52,127	53,537	54,946	19,925	19,925	16,287	15,527

12 LEGISLATION COMPLIANCE

- The promulgation of the MFMA and the Municipal Property Rates Act continues to yield the results on the operations of the municipality given the reforms and transformation to all the financial planning processes. The municipality will continue to strive to enhance and improve its compliance with these two respective legislation

- The MTREF is an expression of a continuo's process of improving the financial planning process at a local government level incorporating revised formats in accordance with the National Treasury requirements.

- The current year Medium Term Expenditure Framework has been compiled in compliance with the MFMA and the required National Treasury requirements and has been completed within the legislative timeframes.

13 MUNICIPAL MANAGERS QUALITY CERTIFICATE

I GPN Ntshangase, municipal manager of Emadlangeni Local Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name GUGULETHU

Acting Municipal Manager of Emadlangeni Local Municipality (KZN253)

Signature

Date 30/03/2012

14 OTHER SUPPORTING DOCUMENTS

KZN253 eMadlangeni - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
ASSETS											
Call investment deposits											
Call deposits < 90 days											
Other current investments > 90 days		8,131	8,922	12,710	7,591	7,591	7,591	7,591	16,000	14,000	12,000
Total Call investment deposits	2	**8,131**	**8,922**	**12,710**	**7,591**	**7,591**	**7,591**	**7,591**	**16,000**	**14,000**	**12,000**
Consumer debtors											
Consumer debtors		5,304	8,022	8,534	6,662	6,662	6,662	6,662	14,000	15,000	16,000
Less: Provision for debt impairment		(2,827)	(4,393)	(5,402)	(4,394)	(4,394)	(4,394)	(4,394)	(8,000)	(8,500)	(9,000)
Total Consumer debtors	2	**2,477**	**3,629**	**3,133**	**2,268**	**2,268**	**2,268**	**2,268**	**6,000**	**6,500**	**7,000**
Debt impairment provision											
Balance at the beginning of the year		2,517	2,827	4,355	5,960	5,960	5,960	5,960	7,526	8,000	8,500
Contributions to the provision		311	1,566	1,047	1,566	1,566	1,566	1,566	474	500	500
Bad debts written off											
Balance at end of year		**2,828**	**4,393**	**5,402**	**7,526**	**7,526**	**7,526**	**7,526**	**8,000**	**8,500**	**9,000**
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		49,958	59,397	64,866	71,396	71,396	71,396	71,396	72,396	87,396	97,396
Leases recognised as PPE	3		–	–							
Less: Accumulated depreciation		8,104	9,356	10,841					12,000	14,000	15,000
Total Property, plant and equipment (PPE)	2	**41,854**	**50,041**	**54,025**	**71,396**	**71,396**	**71,396**	**71,396**	**60,396**	**73,396**	**82,396**
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		14	86						–		
Current portion of long-term liabilities		190	33	36	104	104	104	104	38	40	41
Total Current liabilities - Borrowing		**204**	**119**	**36**	**104**	**104**	**104**	**104**	**38**	**40**	**41**
Trade and other payables											
Trade and other creditors		1,558	4,797	776	2,144	2,144	2,144	2,144	600	500	400
Unspent conditional transfers		7,716	7,258	10,543					14,000	12,000	8,000
VAT		–		–							
Total Trade and other payables	2	**9,274**	**12,056**	**11,319**	**2,144**	**2,144**	**2,144**	**2,144**	**14,600**	**12,500**	**8,400**
Non current liabilities - Borrowing											
Borrowing	4	1,085	1,036	1,000					940	900	860
Finance leases (including PPP asset element)		–	–	–							
Total Non current liabilities - Borrowing		**1,085**	**1,036**	**1,000**	**–**	**–**	**–**	**–**	**940**	**900**	**860**
Provisions - non-current											
Retirement benefits											
List other major provision items											
Refuse landfill site rehabilitation			–	6,313					6,500	6,600	6,700
Other			–	–							
Total Provisions - non-current		**–**	**–**	**6,313**	**–**	**–**	**–**	**–**	**6,500**	**6,600**	**6,700**
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		(4,771)	50,091	50,860	87,138	87,138	87,138	87,138	60,487	71,709	83,849
GRAP adjustments		50,766	–								
Restated balance		45,994	50,091	50,860	87,138	87,138	87,138	87,138	60,487	71,709	83,849
Surplus/(Deficit)		(389)	769	7,407	1,008	2,487	2,487	2,487	11,222	12,141	13,119
Appropriations to Reserves					1,008	1,008	1,008	1,008			
Transfers from Reserves											
Depreciation offsets											
Other adjustments				–	(1,939)	(3,417)	(3,417)	(3,417)			
Accumulated Surplus/(Deficit)	1	**45,605**	**50,860**	**58,267**	**87,215**	**87,215**	**87,215**	**87,215**	**71,709**	**83,849**	**96,969**
Reserves											
Housing Development Fund											
Capital replacement		–									
Self-insurance											
Other reserves		–									
Revaluation											
Total Reserves	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL COMMUNITY WEALTH/EQUITY	2	**45,605**	**50,860**	**58,267**	**87,215**	**87,215**	**87,215**	**87,215**	**71,709**	**83,849**	**96,969**

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services											

KZN253 eMadlangeni - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.4%	0.4%	0.3%	0.3%	0.3%	0.3%	0.5%	0.5%	0.5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.6%	0.6%	0.7%	0.7%	0.7%	0.7%	0.8%	0.8%	0.8%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	75.4%	4.2%	8.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	1.1	0.9	1.6	6.4	6.4	6.4	6.4	1.8	1.9	2.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.1	0.9	1.6	6.4	6.4	6.4	6.4	1.8	1.9	2.8
Liquidity Ratio	Monetary Assets/Current Liabilities	0.8	0.6	1.2	4.5	4.5	4.5	4.5	1.3	1.2	1.7
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		19.9%	105.1%	91.5%	58.6%	57.1%	57.1%	57.1%	78.2%	68.5%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			19.9%	105.1%	91.5%	58.7%	57.2%	57.2%	57.2%	78.3%	68.7%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	15.1%	14.7%	14.9%	11.9%	11.6%	11.6%	11.6%	21.5%	21.5%	22.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	25.0%	30.0%	32.0%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))	80.0%	80.0%	80.0%	90.0%	90.0%	90.0%	90.0%	91.0%	91.0%	91.0%
Creditors to Cash and Investments		739.3%	158.0%	42.3%	12.0%	19.8%	19.8%	19.8%	3.0%	3.1%	2.6%
Other Indicators											
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated	11.0%	32.0%	22.0%	30.0%	30.0%	30.0%	30.0%	33.0%	33.0%	33.0%
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source										
Employee costs	Employee costs/(Total Revenue - capital revenue)	42.3%	28.1%	38.7%	41.1%	41.1%	41.1%	41.1%	40.3%	38.7%	38.7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	61.4%	33.5%	41.9%	42.9%	41.9%	41.9%		44.2%	42.5%	42.4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.7%	1.5%	0.0%	0.0%	0.0%	0.0%		3.2%	3.0%	3.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.0%	4.2%	5.7%	6.8%	5.8%	5.8%	5.8%	5.4%	5.2%	5.1%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	28.0	39.4	39.3	40.4	40.4	40.4	33.7	33.6	33.7	35.6
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	35.7%	29.0%	27.4%	22.3%	22.3%	22.3%	22.3%	43.0%	44.7%	46.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.2	1.4	0.9	6.7	3.9	3.9	3.9	7.4	5.6	5.1

References

1. Consumer debtors > 12 months old are excluded from current assets

2. Only include if services provided by the municipality

KZN253 eMadlangeni - Supporting Table SA11 Property rates summary

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Valuation:	1									
Date of valuation:		01/07/06	01/07/06	01/07/06	01/07/06					
Financial year valuation used		**39630**	**39995**	**2005**	**2005**			**2011**		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	No	No			Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)		No	No	No	No			No		
No. of assistant valuers (FTE)	3	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
No. of data collectors (FTE)	3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
No. of internal valuers (FTE)	3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
No. of external valuers (FTE)	3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
No. of additional valuers (FTE)	4	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Valuation appeal board established? (Y/N)		No	No							
Implementation time of new valuation roll (mths)		12	12							
No. of properties	5			3,124	3,124	3,124	3,124	3,180	3,250	3,330
No. of sectional title values	5	–	–							
No. of unreasonably difficult properties s7(2)		–	–							
No. of supplementary valuations		–	58	83	83	83	83	60	72	80
No. of valuation roll amendments		–	117							
No. of objections by rate payers		–	28	33	33	33	33	55	20	10
No. of appeals by rate payers		–	33							
No. of successful objections	8	–	10	27	27	27	27	10	10	10
No. of successful objections > 10%	8	–	–	10	10	10	10	5	5	
Supplementary valuation		None	None							5
Public service infrastructure value (Rm)	5	31000	31000	24	24	24	24	24	24	24
Municipality owned property value (Rm)		37	37	37	37	37	37			
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)				0						
Valuation reductions-nature reserves/park (Rm)				–						
Valuation reductions-mineral rights (Rm)				–						
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)				–						
Valuation reductions-other (Rm)				4	3	3	2			
Total valuation reductions:		–	–	4	3	3	2	–	–	–
Total value used for rating (Rm)	5	58	58	1,389	1,389	1,400	1,400	1,405	1,406	1,407
Total land value (Rm)	5	58	58	16	16	16	16	16	16	16
Total value of improvements (Rm)	5	–	–	456	456	456	456	458	458	458
Total market value (Rm)	5	–	–	1,389	1,389	1,400	1,400	1,403	1,403	1,403
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		No	No	No	No			No		
Differential rates used? (Y/N)	5	No	No	No	No			No		
Limit on annual rate increase (s20)? (Y/N)		Yes	Yes	Yes	Yes			Yes	Yes	Yes
Special rating area used? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Phasing-in properties s21 (number)		0	0	0	0			0	0	0
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Fixed amount minimum value (R'000)			–	–	–			–		
Non-residential prescribed ratio s19? (%)			0.0%	0.0%	0.0%			0.0%		
Rate revenue:										
Rate revenue budget (R '000)	6	2,318	5,143	9,452	8,169	8,169	8,169	8,859	9,355	9,860
Rate revenue expected to collect (R'000)	6	2,086	4,629	5,407	6,535	5,718	5,718	6,644	7,016	7,395
Expected cash collection rate (%)		90.0%	90.0%	57.0%	80.0%	70.0%	70.0%	75.0%	75.0%	75.0%
Special rating areas (R'000)	7	No	No	No	No	No	No	No	No	No
Rebates, exemptions - indigent (R'000)		–	–					300	350	400
Rebates, exemptions - pensioners (R'000)		–	–					80	90	95
Rebates, exemptions - bona fide farm. (R'000)		–	–							
Rebates, exemptions - other (R'000)		313	3,186	3,764	1,442	1,442	1,442	1,806	2,277	2,369
Phase-in reductions/discounts (R'000)		–	–							
Total rebates,exemptns,reductns,discs (R'000)		**313**	**3,186**	**3,764**	**1,442**	**1,442**	**1,442**	**2,186**	**2,717**	**2,864**

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand

2. To give effect to rates policy

3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff

4. Required to implement new system (FTE)

5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12

6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

7. Included in rate revenue budget

8. In favour of the rate-payer

KZN253 eMadlangeni - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2011/12																	
Valuation:																	
No. of properties		1,333	5	55	401	21	99	174	1,034							2	
No. of sectional title property values		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations		58	58	58	58	58	58	58	58	58	58	58	58	58	58	58	58
Supplementary valuation (Rm)		228,485	2,535,000	18,223,000		#########	36,602,000	23,651,000	–	–	–	–	–	–	–	2,127,000	–
No. of valuation roll amendments		117	117	117	117	117	117	117	117	117	117	117	117	117	117	117	117
No. of objections by rate-payers		less than 10%															
No. of appeals by rate-payers		33															
No. of appeals by rate-payers finalised		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of successful objections	5	less than 10%															
No. of successful objections > 10%	5	10															
Estimated no. of properties not valued		None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None
Years since last valuation **(select)**		3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Frequency of valuation **(select)**		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Method of valuation used **(select)**		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation **(select)**		Land only	Land only	Land only	Land only	Land only	Land only	Land only	Land only	Land only	Land only	Land only	Land only	Land & Impr.	Land only	Land only	Land only
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	31000	–	–	–	–	–	–	–	–	–
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-other (Rm)	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
Rate revenue budget (R '000)		5,775	817	817		735		25									
Rate revenue expected to collect (R'000)		4,620	735	735		698		20									
Expected cash collection rate (%)	4	80.0%	90.0%	90.0%	80.0%	95.0%	80.0%	80.0%	80.0%	60.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	90.0%
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)		1,442															
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,reductns,discs (R'000)																	

References

1. Land & Assistance Act, Restitution of Land Rights, Communual Property Associations

2. Include value of additional reductions is 'free' value greater than MPRA minimum.

3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum

4. Include arrears collections

5. In favour of the rate-payer

6. Provide relevant information for historical comparisons.

KZN253 eMadlangeni - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Budget Year 2012/13																	
Valuation:																	
No. of properties		1,313	5	108	1,016	11	94	175		407						2	
No. of sectional title property values		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations		58	58	58	58	58	58	58	58	58	58	58	58	58	58	58	58
Supplementary valuation (Rm)		228,485	2,535,000	18,223,000		#########	36,602,000	23,661,000	–	–	–	–	–	–	–	2,127,000	–
No. of valuation roll amendments		117	117	117	117	117	117	117	117	117	117	117	117	117	117	117	117
No. of objections by rate-payers		less than 10%															
No. of appeals by rate-payers		33															
No. of appeals by rate-payers finalised		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of successful objections	5	less than 10%															
No. of successful objections > 10%	5	10															
Estimated no. of properties not valued		None	None	None	None	None	None	None	None	None	None	None	None	None	None	None	None
Years since last valuation **(select)**		3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Frequency of valuation **(select)**		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Method of valuation used **(select)**		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation **(select)**		Land only	Land only	Land only	Land only	Land only	Land only	Land only	Land only	Land only	Land only	Land only	Land only	Land & impr.	Land only	Land only	Land only
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,reductns,discs (R'000)																	

References

KZN253 eMadlangeni - Supporting Table SA13 Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2008/9	2009/10	2010/11	Current Year 2011/12	2012/13 Medium Term Revenue & Expenditure Framework		
							Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Property rates *(rate in the Rand)*	1								
Residential properties				0.902c	0.9922c	0.9922c	1.0418c	1.094c	1.1486c
Residential properties - vacant land				5.57c	6.127c	6.127c	6.433c	6.75c	7.09c
Formal/informal settlements									
Small holdings				1c	0.11c	0.11c	0.1155c	0.1213c	0.1274c
Farm properties - used				0.196c	0.2156c	0.2156c	0.2264c	0.2377c	0.2496c
Farm properties - not used				3.09c	3.399c	3.399c	3.568c	3.7464c	3.9337c
Industrial properties				2.43c	2.673c	2.673c	2.806c	2.9463c	3.0936c
Business and commercial properties				2.43c	2.673c	2.673c	2.806c	2.9463c	3.0934c
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties				3.49c	3.839c	3.839c	4.0309c	4.2324c	4.4440c
Municipal properties									
Public service infrastructure				0.196c	0.2156c	0.2156c	0.2264c	0.2377c	0.2495c
Privately owned towns serviced by the owner				0.902c	0.9922c	0.9922c	1.0418c	1.0938c	1.1485c
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate			35,000	35,000	35,000	35,000	35,000	35,000	35,000
Indigent rebate or exemption						0	0	0	0
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
List other rebates or exemptions									
[insert lines if necessary]									
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
Water usage - flat rate tariff *(c/kl)*									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		(fill in thresholds)							
Water usage - Block 2 (c/kl)		(fill in thresholds)							
Water usage - Block 3 (c/kl)		(fill in thresholds)							
Water usage - Block 4 (c/kl)		(fill in thresholds)							
[insert extra blocks if necessary]									
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
Waste water - flat rate tariff *(c/kl)*									
Volumetric charge - Block 1 (c/kl)		(fill in structure)							
Volumetric charge - Block 2 (c/kl)		(fill in structure)							
Volumetric charge - Block 3 (c/kl)		(fill in structure)							
Volumetric charge - Block 4 (c/kl)		(fill in structure)							
[insert extra blocks if necessary]									
Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*					104	109			
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter *(c/kwh)*									
Flat rate tariff - prepaid*(c/kwh)*									
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)			1	1	1	1	1
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)			1	1	1	1	1
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)			1	1	1	1	1
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)			1	1	1	1	2
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
[insert extra blocks if necessary]		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)			1	1	1	1	1
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)			1	1	1	1	1
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)			1	1	1	1	1
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)			1	1	1	1	2
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
[insert extra blocks if necessary]		(fill in thresholds)							
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fixed fee									
80l bin - once a week									
250l bin - once a week									

References

1 If properties are not rated or zero rated this must be indicated as such

KZN253 eMadlangeni - Supporting Table SA14 Household bills

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13 % incr.	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates			733.87	807.26	807.26	807.26	807.26	8.0%	871.84	924.15	974.06
Electricity: Basic levy			101.89	–	–	–	–				
Electricity: Consumption			1,406.00	1,771.56	1,771.56	1,771.56	1,771.56	12.2%	1,987.69	2,106.95	2,220.73
Water: Basic levy			–	–	–	–	–				
Water: Consumption			–	–	–	–	–				
Sanitation			–	–	–	–	–				
Refuse removal			55.15	63.42	63.42	63.42	63.42	20.0%	76.10	80.37	84.71
Other			–								
sub-total		–	**2,296.91**	**2,642.24**	**2,642.24**	**2,642.24**	**2,642.24**	**11.1%**	**2,935.64**	**3,111.47**	**3,279.49**
VAT on Services											
Total large household bill:		–	**2,296.91**	**2,642.24**	**2,642.24**	**2,642.24**	**2,642.24**	**11.1%**	**2,935.64**	**3,111.47**	**3,279.49**
% increase/-decrease			–	**15.0%**	–	–	–		**11.1%**	**6.0%**	**5.4%**
	2										
Monthly Account for Household - 'Affordable Range'											
Rates and services charges:											
Property rates			121.23	139.41	133.35	153.36	146.69	8.0%	158.42	167.93	177.00
Electricity: Basic levy			101.89	117.17	–	–	–				
Electricity: Consumption			412.00	473.80	519.12	596.99	654.09	12.2%	733.89	777.92	819.93
Water: Basic levy			–	–	–	–	–				
Water: Consumption			–	–	–	–	–				
Sanitation			–	–	–	–	–				
Refuse removal			55.15	63.42	63.42	72.94	72.94	20.0%	87.52	92.42	142.43
Other			–	–							
sub-total		–	**690.27**	**793.81**	**715.90**	**823.28**	**873.72**	**36.9%**	**979.84**	**1,038.28**	**1,139.35**
VAT on Services											
Total small household bill:		–	**690.27**	**793.81**	**715.90**	**823.28**	**873.72**	**36.9%**	**979.84**	**1,038.28**	**1,139.35**
% increase/-decrease			–	**15.0%**	**(9.8%)**	**15.0%**	**6.1%**		**12.1%**	**6.0%**	**9.7%**
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		–	–	–	–	–	–	–	–	–	–
VAT on Services											
Total small household bill:		–	–	–	–	–	–	–	–	–	–
% increase/-decrease			–	–	–	–	–		–	–	–

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water

2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water

3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

KZN253 eMadlangeni - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		1,068	1,273	1,166	1,429	1,429	1,429	1,402	1,481	1,561
Pension and UIF Contributions		–								
Medical Aid Contributions		–								
Motor Vehicle Allowance		–								
Cellphone Allowance		67						82	87	92
Housing Allowances		–								
Other benefits and allowances		–	18	17						
Sub Total - Councillors		1,134	1,291	1,183	1,429	1,429	1,429	1,485	1,568	1,653
% increase	4		13.8%	(8.3%)	20.8%	–	–	3.9%	5.6%	5.4%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		1,452	1,045	1,418	3,161	3,161	3,161	3,584	3,799	3,989
Pension and UIF Contributions		–						13	13	14
Medical Aid Contributions		–								
Overtime		–								
Performance Bonus		–						195	207	219
Motor Vehicle Allowance	3	–								
Cellphone Allowance	3	125						125	133	140
Housing Allowances	3	–								
Other benefits and allowances	3		694	777	110	110	110			
Payments in lieu of leave			105	112						
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		1,577	1,844	2,308	3,271	3,271	3,271	3,916	4,151	4,363
% increase	4		16.9%	25.2%	41.8%	–	–	19.7%	6.0%	5.1%
Other Municipal Staff										
Basic Salaries and Wages		6,752	6,018	7,086	7,582	7,582	7,582	10,154	10,914	11,471
Pension and UIF Contributions		775	541	918	982	982	982	813	859	858
Medical Aid Contributions		409	891	334	358	358	358	406	222	429
Overtime		496	195	219				202	213	213
Performance Bonus		154	241	–				–	(0)	(0)
Motor Vehicle Allowance	3	33	455	1,283	234	234	234	207	219	219
Cellphone Allowance	3	204		303	1,373	1,373	1,373	121	127	127
Housing Allowances	3	523	526	–	324	324	324	30	32	32
Other benefits and allowances	3	312	418					1,251	1,321	1,321
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Municipal Staff		9,659	9,285	10,143	10,853	10,853	10,853	13,184	13,907	14,670
% increase	4		(3.9%)	9.2%	7.0%	–	–	21.5%	5.5%	5.5%
Total Parent Municipality		12,370	12,420	13,633	15,553	15,553	15,553	18,585	19,626	20,685
			0.4%	9.8%	14.1%	–	–	19.5%	5.6%	5.4%
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		12,370	12,420	13,633	15,553	15,553	15,553	18,585	19,626	20,685
% increase	4		0.4%	9.8%	14.1%	–	–	19.5%	5.6%	5.4%
TOTAL MANAGERS AND STAFF	5	11,236	11,129	12,450	14,124	14,124	14,124	17,101	18,058	19,032

KZN253 eMadlangeni - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4							–
Chief Whip								–
Executive Mayor		1	269,225		72,936			342,161
Deputy Executive Mayor								–
Executive Committee								–
Total for all other councillors			792,032		350,502			1,142,534
Total Councillors	8	**1**	**1,061,258**	**–**	**423,438**			**1,484,695**
Senior Managers of the Municipality	5							
Municipal Manager (MM)			945,128	1,497	36,000	40,000		1,022,626
Chief Finance Officer			670,908	1,497	18,000	50,000		740,406
Corporate Services Director			665,668	1,497	18,000	35,000		720,165
Community Services Director			647,932	1,497	18,000	35,000		702,429
Technical Services Director			670,668	6,707	18,000	35,000		730,374
								–
List of each offical with packages >= senior manager								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8	**–**	**3,600,304**	**12,696**	**108,000**	**195,000**		**3,916,000**
A Heading for Each Entity	6,7							
List each member of board by designation								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total for municipal entities	8	**–**	**–**	**–**	**–**	**–**		**–**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION		**1**	**4,661,562**	**12,696**	**531,438**	**195,000**		**5,400,696**

References

1. Pension and medical aid

2. Total package must equal the total cost to the municipality

3. List each political office bearer by designation. Provide a total for all other councillors

4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)

5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation

6. List each entity where municipality has an interest and state percentage ownership and control

7. List each senior manager reporting to the CEO of an Entity by designation

8. Must reconcile to relevant section of Table SA24

9. Must reconcile to totals shown for the budget year of Table SA22

KZN253 eMadlangeni - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2010/11			Current Year 2011/12			Budget Year 2012/13		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)				7	7		7	7	7	7
Board Members of municipal entities	4			–						
Municipal employees	5									
Municipal Manager and Senior Managers	3	2		3	5		5	5	5	5
Other Managers	7			2	3		3	6	5	6
Professionals		–	*11*	*8*	*45*	*39*	*6*	*46*	*40*	*38*
Finance					13	7	6	14	8	6
Spatial/town planning										
Information Technology										
Roads					11	11		11	11	11
Electricity					7	7		7	7	7
Water										
Sanitation										
Refuse			5	4	8	8		8	8	8
Other			6	4	6	6		6	6	6
Technicians		*11*	*24*	*22*	*1*	–	*1*	*1*	*1*	*1*
Finance										
Spatial/town planning										
Information Technology										
Roads		4	11	6	1		1	1	1	1
Electricity		2	5	1						
Water										
Sanitation										
Refuse			8	1						
Other		5		14						
Clerks (Clerical and administrative)			10		9	9		11	11	11
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators					9	9		9	9	9
Elementary Occupations					39	28	11	43	28	15
TOTAL PERSONNEL NUMBERS		13	45	42	118	85	33	128	106	92
% increase					807.7%	88.9%	(21.4%)	8.5%	24.7%	178.8%
Total municipal employees headcount	6	13	52	43	118	85	33	123	89	34
Finance personnel headcount	8	1	7	1	16	7	9	18	9	9
Human Resources personnel headcount	8	1	9	1	1	1		1	1	1

References

1. Positions must be funded and aligned to the municipality's current organisational structure

2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.

3. s57 of the Systems Act

4. Include only in Consolidated Statements

5. Include municipal entity employees in Consolidated Statements

6. Include headcount (number fo persons, Not FTE) of managers and staff only (exclude councillors)

7. Managers who provide the direction of a critical technical function

8. Total number of employees working on these functions

KZN253 eMadlangeni - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
None			None	None	None

References

1. Total agreement period from commencement until end

2. Annual value

KZN253 eMadlangeni - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2011/12	2012/13 Medium Term Revenue & Expenditure Framework			Forecast 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Entities:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)

KZN253 eMadlangeni - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		6,054	3,321	1,774	8,737	10,515	10,515	10,661	11,245	11,894
Infrastructure - Road transport		6,054	3,321	1,774	8,684	10,462	10,462	10,661	11,245	11,894
Roads, Pavements & Bridges		6,054	3,321	1,774	8,684	10,462	10,462	10,661	11,245	11,894
Storm water										
Infrastructure - Electricity		–	–	–	53	53	53	–	–	–
Generation										
Transmission & Reticulation										
Street Lighting					53	53	53			
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Reticulation										
Sewerage purification										
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		–	5,900	1,497	189	189	189	–	–	–
Parks & gardens					117	117	117			
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities					72	72	72			
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other			5,900	1,497						
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	1,890	1,785	–	–	–	–	–	–
Housing development										
Other			1,890	1,785						
Other assets		69	217	2,237	1,329	1,829	1,829	560	733	767
General vehicles			1	1,149	800	1,300	1,300			
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment		69	0	1	261	261	261			
Computers - hardware/equipment		–	181	49				360	378	397
Furniture and other office equipment		–	4	8	268	268	268	200	355	370
Abattoirs		–	–	–						
Markets		–	–	–						
Civic Land and Buildings		–	–	–						
Other Buildings		–	32	106						
Other Land		–	–	–						
Surplus Assets - (Investment or Inventory)		–	–	–						
Other		–	–	925						
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	1,316	–	–	–	–	–	–
biological assets			–	1,316						
Intangibles		–	4	86	–	–	–	–	–	–
Computers - software & programming			4	86						
Other *(list sub-class)*										
Total Capital Expenditure on new assets	1	6,123	11,333	8,696	10,254	12,532	12,532	11,221	11,978	12,661

Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes "land and buildings required" by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

KZN253 eMadlangeni - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		7,494	–	2,500	–	–	–	–	–	–
Infrastructure - Road transport		4,026	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges		3,976								
Storm water		50								
Infrastructure - Electricity		3,468	–	–	–	–	–	–	–	–
Generation										
Transmission & Reticulation		3,468								
Street Lighting										
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Reticulation										
Sewerage purification										
Infrastructure - Other		–	–	2,500	–	–	–	–	–	–
Waste Management										
Transportation	2									
Gas										
Other	3			2,500						
Community		–	–	–	–	–	–	–	–	–
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		645	–	–	–	–	–	–	–	–
General vehicles										
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings		645								
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming										
Other *(list sub-class)*										
Total Capital Expenditure on renewal of existing assets	1	8,139	–	2,500	–	–	–	–	–	–

Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse										

Fire										
Conservancy										
Ambulances										
Renewal of Existing Assets as % of total capex		*57.1%*	*0.0%*	*22.3%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Renewal of Existing Assets as % of deprecn"		*0.0%*	*0.0%*	*145.3%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

	check balance	14,238,010	11,115,420	8,696,020	-802	-150,802	-150,802	-	-	-

KZN253 eMadlangeni - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**292**	**187**	**–**	**–**	**–**	**–**	**382**	**460**	**488**
Infrastructure - Road transport		–	–	–	–	–	–	332	400	425
Roads, Pavements & Bridges								332	400	425
Storm water										
Infrastructure - Electricity		292	187	–	–	–	–	50	60	63
Generation		40	42							
Transmission & Reticulation		232	124					50	60	63
Street Lighting		20	21							
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Reticulation										
Sewerage purification										
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		**–**	**–**	**–**	**–**	**–**	**–**	**50**	**60**	**62**
Parks & gardens								50	60	62
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Buildings										
Other	9									
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Housing development										
Other										
Other assets		**164**	**191**	**–**	**–**	**–**	**–**	**900**	**887**	**933**
General vehicles		5	5							
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment		128	119					300	350	354
Computers - hardware/equipment		–	–							
Furniture and other office equipment		10	17					150	200	220
Abattoirs		–	–							
Markets		–	–							
Civic Land and Buildings		–	15					200	250	280
Other Buildings		8	21							
Other Land		1	1							
Surplus Assets - (Investment or Inventory)		7	7							
Other		5	6					250	87	79
Agricultural assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
List sub-class										
Biological assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
List sub-class										

Intangibles		93	161	–	–	–	–	–	–	–
Computers - software & programming		57	66							
Other *(list sub-class)*		36	94							
Total Repairs and Maintenance Expenditure	1	**550**	**539**	–	–	–	–	**1,332**	**1,407**	**1,483**

Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse										
Fire										
Conservancy										
Ambulances										
R&M as a % of PPE		*1.3%*	*1.1%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*2.2%*	*1.9%*	*1.8%*
R&M as % Operating Expenditure		*2.7%*	*1.5%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*3.2%*	*3.1%*	*3.1%*

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance	550	539	–	–	–	–	(0)	0	0

KZN253 eMadlangeni - Supporting Table SA34d Depreciation by asset class

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Depreciation by Asset Class/Sub-class										
Infrastructure		709	883	1,074	1,095	–	1,095	1,165	1,230	1,296
Infrastructure - Road transport		709	883	1,074	1,095	–	1,095	1,165	1,230	1,296
Roads, Pavements & Bridges		709	883	1,074	1,095		1,095	1,165	1,230	1,296
Storm water										
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Reticulation										
Sewerage purification										
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		124	124	127	130	–	130	140	148	156
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other		124	124	127	130		130	140	148	156
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		205	246	323	884	–	584	586	619	653
General vehicles		56	56	144	300		300	321	339	357
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment		6	5	0	1		1	0	0	0
Computers - hardware/equipment		8	51	69	70		70	96	101	107
Furniture and other office equipment		12	10	2	3		3	2	2	3
Abattoirs										
Markets										
Civic Land and Buildings		34	35	55	60		60	61	65	68
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)					450		150	106	111	117
Other		89	89	52	–					
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										

Intangibles		–	–	–	200	–	200	207	219	230
Computers - software & programming					200		200	207	219	230
Other *(list sub-class)*										
Total Depreciation	1	**1,038**	**1,252**	**1,525**	**2,309**	–	**2,009**	**2,098**	**2,216**	**2,335**

Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Check	1,038	(190)	(196)	(0)	(2,009)	–	–	–	–

KZN253 eMadlangeni - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2012/13 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	Forecast 2015/16	Forecast 2016/17	Forecast 2017/18	Present value
Capital expenditure	1							
Governance and Administration		10,811	11,548	12,209	None	None	None	NONE
Community and Public Safety		210	221	232				
Economic and Environmental Services		–	–	–				
Trading Services		200	210	221				
Example 5 - Vote5		–	–	–				
Example 6 - Vote6		–	–	–				
Example 7 - Vote7		–	–	–				
Example 8 - Vote8		–	–	–				
Example 9 - Vote9		–	–	–				
Example 10 - Vote10		–	–	–				
Example 11 - Vote11		–	–	–				
Example 12 - Vote12		–	–	–				
Example 13 - Vote13		–	–	–				
Example 14 - Vote14		–	–	–				
Example 15 - Vote15		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		**11,221**	**11,978**	**12,661**	–	–	–	–
Future operational costs by vote	2							
Governance and Administration		19,089	21,659	22,577	None	None	None	None
Community and Public Safety		5,704	6,023	6,348				
Economic and Environmental Services		2,801	2,958	3,118				
Trading Services		11,755	12,413	13,083				
Example 5 - Vote5		1,940	2,049	2,159				
Example 6 - Vote6								
Example 7 - Vote7								
Example 8 - Vote8								
Example 9 - Vote9								
Example 10 - Vote10								
Example 11 - Vote11								
Example 12 - Vote12								
Example 13 - Vote13								
Example 14 - Vote14								
Example 15 - Vote15								
List entity summary if applicable								
Total future operational costs		41,288	45,102	47,285	–	–	–	–
Future revenue by source	3							
Property rates		None	None	None	None	None	None	None
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		–	–	–	–	–	–	–
Net Financial Implications		**52,509**	**57,080**	**59,946**	–	–	–	–

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))

2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))

3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

KZN253 eMadlangeni - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2012/13 Medium Term Revenue & Expenditure Framework			Project Information	
R thousand	4			2	6	3	3	5		Audited Outcome 2010/11	Current Year 2011/12 Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	Ward location	New or renewal
Parent municipality:																
List all capital projects grouped by Municipal Vote																
Infrastructre Assets		Rural Roads	Various	A	Yes	Infrastructure - Road transport	Roads, Pavements & Bridges			2,775	8,684	10,424	10,486	11,062	1,2,3,4	New
Community Assets		Creches	Various	C	Yes	Community	Recreational facilities			1,804	–				1,2,3,4	New
Parent Capital expenditure	1											10,424	10,486	11,062		
Entities:																
List all capital projects grouped by Entity																
Entity A																
Water project A																
Entity B																
Electricity project B																
Entity Capital expenditure										–	–	–	–	–		
Total Capital expenditure										4,579	8,684	10,424	10,486	11,062		

References

1. Must reconcile with Budgeted Capital Expenditure

2. As per Table SA6

3. As per Table SA34

4. Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by programme by Vote

KZN253 eMadlangeni - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project R thousand	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete Year	Current Year 2011/12 Original Budget	Current Year 2011/12 Full Year Forecast	2012/13 Medium Term Revenue & Expenditure Framework Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Parent municipality:												
List all capital projects grouped by Municipal Vote				*Examples*	*Examples*							
Infrastructure Assets		Khayalethu/Northhill Gravel Road		Infrastructure - Road transport	Roads, Pavements & Bridges		2012/13	6,225	6,225	6,225	–	–
Infrastructure Assets		Emxhakeni Road		Infrastructure - Road transport	Roads, Pavements & Bridges		2012/13	1,577	1,577	1,577	–	–
Infrastructure Assets		Enchuba Pedestrian Bridge		Infrastructure - Road transport	Roads, Pavements & Bridges		2012/13	1,065	1,065	1,065	–	–
Infrastructure Assets		Inkululenko Yomphakathi Road		Infrastructure - Road transport	Roads, Pavements & Bridges		2012/13	3,770	3,770	3,770	–	–
Entities:												
List all capital projects grouped by Municipal Entity												
Entity Name												
Project name												

References

1. List all projects with planned completion dates in current year that have been re-budgeted in the MTREF

2. Refer MFMA s30

3. As per Table SA34

PROPOSED CLASSIFICATION SUB VOTES & VOTES

PROPOSED CLASSIFICATION VOTES & SUB VOTES	PREVIOUS CLASSIFICATION VOTES	PROPOSED CLASSIFICATION VOTES
Municipal governance and administration	**Governance and administration**	**Governance and administration**
Executive and council	Executive and council	Executive and council
Mayor and Council	Budget and treasury office	Budget and treasury office
Municipal Manager	Corporate services	Corporate services
Budget and treasury office	**Community and public safety**	**Community and public safety**
Corporate services	Community and social services	Community and social services
Human Resources	Sport and recreation	Sport and recreation
Information Technology	Public safety	Public safety
Property Services	Housing	Housing
Other Admin	[illegible]	[illegible]
Community and public safety	**Economic and environmental services**	**Economic and environmental services**
Community and social services	Planning and development	Planning and development
Libraries and Archives	Road transport	Road transport
Museums & Art Galleries etc	Environmental protection	Environmental protection
Community halls and Facilities		
Cemeteries & Crematoriums	**Trading services**	**Trading services**
Child Care	Electricity	Electricity
Aged Care	Waste water management	Waste water management
Other Community	Waste management	Waste management
Other Social	**Other**	**Other**
Sport and recreation		
Public safety		
Police		
Fire		
Civil Defence		
Street Lighting		
Other		
Housing		
Health		
Clinics		
Ambulance		
Other		
Economic and environmental services		
Planning and development		
Economic Development/Planning		
Town Planning/Building enforcement		
Licensing & Regulation		
Road transport		
Roads		
Public Buses		
Parking Garages		
Vehicle Licensing and Testing		
Other		
Environmental protection		

Pollution Control *Biodiversity & Landscape* *Other* ***Trading services*** *Electricity* *Electricity Distribution* *Electricity Generation* ***Water*** *Water Distribution* *Water Storage* ***Waste water management*** *Sewerage* *Storm Water Management* *Public Toilets* ***Waste management*** *Solid Waste* ***Other*** *Air Transport* *Abattoirs* *Tourism* *Forestry* *Markets*		

VOTE NUMBER	VOTE DESCRIPTION	DEPARTMENT	NT SUBVOTE	NT VOTE	FUNDING SOURCE	ORIGINAL BUDGET	YTD 2011-12	ADJUSTED BUDGET 2011-12	Full Year Forcast 2011-12	BUDGET 2012-13	BUDGET 2013-14	BUDGET 2014-15
										1.05	1.05	1.05
101014556001	Furniture and Fixtures	MUNICIPAL MANAGER	EXECUTIVE AND COUNC	GOVERNANCE AND ADMINISTRATION				-	-	50,000.00	52,500.00	55,125.00
101014559001	Infrastructure Assets	MUNICIPAL MANAGER	EXECUTIVE AND COUNC	GOVERNANCE AND ADMINISTRATION	GRANTS	8,684,000.00	4,232,353.11	8,684,000.00	8,684,000.00	10,461,000.00	11,035,000.00	11,673,000.00
		MUNICIPAL MANAGER	EXECUTIVE AND COUNC	GOVERNANCE AND ADMINISTRATION				-	-			
101014554001	Plant and Equipment	COUNCIL GENERAL	EXECUTIVE AND COUNC	GOVERNANCE AND ADMINISTRATION	OWN REVENUE	100,000.00		100,000.00	100,000.00			
101014556001	Furniture and Fixtures	COUNCIL GENERAL	EXECUTIVE AND COUNC	GOVERNANCE AND ADMINISTRATION	OWN REVENUE	242,000.00		242,000.00	242,000.00	100,000.00	250,000.00	260,000.00
		COUNCIL GENERAL	EXECUTIVE AND COUNC	GOVERNANCE AND ADMINISTRATION				-	-		-	-
101014554001	Motor Vehicles	CORPORATE SERVICES	CORPORATE SERVICES	GOVERNANCE AND ADMINISTRATION	OWN REVENUE			500,000.00	500,000.00			
101014558001	Office Equipment	CORPORATE SERVICES	CORPORATE SERVICES	GOVERNANCE AND ADMINISTRATION			129,081.75	-	-	200,000.00	210,000.00	220,500.00
		CORPORATE SERVICES	CORPORATE SERVICES	GOVERNANCE AND ADMINISTRATION				-	-		-	-
101014556001	Furniture and Fixtures	COMMUNITY SERVICES	COMMUNITY AND SOCIA	COMMUNITY AND PUBLIC SAFETY				-	-	50,000.00	52,500.00	55,125.00
		COMMUNITY SERVICES	COMMUNITY AND SOCIA	COMMUNITY AND PUBLIC SAFETY				-	-		-	-
101014554001	Motor Vehicles	PARKS	SPORTS AND RECREAT	COMMUNITY AND PUBLIC SAFETY	OWN REVENUE	81,500.00		81,500.00	81,500.00		-	-
101014554001	Plant and Equipment	PARKS	SPORTS AND RECREAT	COMMUNITY AND PUBLIC SAFETY	OWN REVENUE	8,318.00		8,318.00	8,318.00		-	-
101014558001	Office Equipment	PARKS	SPORTS AND RECREAT	COMMUNITY AND PUBLIC SAFETY	OWN REVENUE	12,000.00		12,000.00	12,000.00		-	-
101014556001	Furniture and Fixtures	PARKS	SPORTS AND RECREAT	COMMUNITY AND PUBLIC SAFETY	OWN REVENUE	8,640.00		8,640.00	8,640.00		-	-
101014554001	Land and Buildings	PARKS	SPORTS AND RECREAT	COMMUNITY AND PUBLIC SAFETY	OWN REVENUE	6,600.00		6,600.00	6,600.00		-	-
101014557001	Motor Vehicles	BALELE GAMEPARK	SPORTS AND RECREAT	COMMUNITY AND PUBLIC SAFETY	OWN REVENUE	400,000.00		400,000.00	400,000.00		-	-
101014554001	Plant Equipment	BALELE GAMEPARK	SPORTS AND RECREAT	COMMUNITY AND PUBLIC SAFETY	OWN REVENUE	161,000.00		161,000.00	161,000.00		-	-
101014558001	Office Equipment	BALELE GAMEPARK	SPORTS AND RECREAT	COMMUNITY AND PUBLIC SAFETY	OWN REVENUE	13,000.00		13,000.00	13,000.00		-	-
101014556001	Furniture and Fixtures	BALELE GAMEPARK	SPORTS AND RECREAT	COMMUNITY AND PUBLIC SAFETY	OWN REVENUE	12,500.00		12,500.00	12,500.00		-	-
101014554001	Land and Buildings	BALELE GAMEPARK	SPORTS AND RECREAT	COMMUNITY AND PUBLIC SAFETY	OWN REVENUE	72,000.00		72,000.00	72,000.00		-	-
101014558001	Office Equipment	PROTECTION SERVICES	PUBLIC SAFETY	COMMUNITY AND PUBLIC SAFETY	OWN REVENUE		1,528.47	150,000.00	150,000.00	160,000.00	168,000.00	176,400.00
		PROTECTION SERVICES	PUBLIC SAFETY	COMMUNITY AND PUBLIC SAFETY				-	-		-	-
101014559001	Infrastructure Assets	ELECTRICITY SERVICES	ELECTRICITY	TRADING SERVICES	OWN REVENUE	52,698.00		52,698.00	52,698.00	200,000.00	210,000.00	220,500.00
		ELECTRICITY SERVICES		TRADING SERVICES				-	-			
101014557001	Motor Vehicles	ENGINEERING SERVICES	ROAD TRANSPORT	TRADING SERVICES	OWN REVENUE	400,000.00	29,321.27	400,000.00	400,000.00		-	-
						10,254,256.00	4,392,284.60	10,904,256.00	10,904,256.00	11,221,000.00	11,978,000.00	12,660,650.00

VOTE	SUB VOTE	DEPARTMENT	VOTE #	VOTE DESCRIPTION	AUDITED 2010/11	Original Budget	YTD 2011/12	Adjusted Budget 2011-12	Full Year Forcast 2011-12	BUDGET 2012-13	BUDGET 2013-14	BUDGET 2014-15
GOVERNANCE AND ADMINISTRATION	EXECUTIVE & COUNCIL	MUNICIPAL MANAGER										
				Expenditure								
			1010107902000	SALARIES	1,240,934.36	1,322,285.00	750,710.71	1,402,285.00	1,402,285.00	1,518,045.41	1,603,055.95	1,689,620.97
			1010107907000	Back-Pay	-	-	10,864.00	30,864.00	30,864.00	-	-	-
			1010107908000	Performance Bonus	-	37,450.00	-	70,000.00	70,000.00	40,000.00	42,240.00	44,520.96
			CREATE NEW VOTE	BONUS: ANNUAL	-	-	-	-	-	-	-	-
			1010107910001	Allowance :Acting	8,557.20	21,400.00	-	85,000.00	85,000.00	25,100.00	26,505.60	27,936.90
			1010107910003	Allowance :Housing	45,392.04	-	-	-	-	-	-	-
			1010107910004	Allowance :Motor Vehicles/Transport	122,769.27	-	-	-	-	-	-	-
			1010107915001	Contributions:Group Insurance	159.20	5,618.00	-	5,618.00	5,618.00	-	-	-
			1010107915002	Contributions:Insurance-UIF	5,082.56	11,887.00	2,745.16	5,587.00	5,587.00	6,294.72	6,647.22	7,006.17
			1010107915003	Contributions:Medical Aid	4,814.40	-	-	-	-	-	-	-
			1010107915004	Contributions:Pension	18,475.12	-	-	-	-	-	-	-
			1010107915006	Contributions:SALGA B/C	4,661.39	103.00	3,767.52	5,103.00	5,103.00	147.00	155.23	163.61
			1010107915007	Contributions:Skills De	2,561.69	23,774.00	-	7,774.00	7,774.00	24,074.73	25,422.92	26,795.75
			1010108402000	Advertising Printing &	5,092.78	5,921.00	5,424.63	16,921.00	16,921.00	17,936.26	18,940.69	19,963.49
			1010108413000	Cellphone and Data Card	36,174.75	21,600.00	24,760.71	36,600.00	36,600.00	18,796.00	19,848.56	20,920.40
			1010108415000	Cellphone Costs: Council's responsibil	8,403.60	-	-	-	-	36,000.00	38,016.00	40,066.86
			1010108429000	Entertainment-Municipal	557.09	2,382.00	984.48	5,382.00	5,382.00	5,704.92	6,024.40	6,349.71
			1010108439000	Insurance Fees	471.00	600.00	-	600.00	600.00	636.00	671.62	707.88
			1010108487000	Subsistance and Travell	221,097.03	300,000.00	121,852.33	279,136.00	279,136.00	275,884.16	291,333.87	307,065.69
				Total Expenditure	1,725,203.48	1,753,020.00	921,109.54	1,950,870.00	1,950,870.00	1,968,619.20	2,078,861.88	2,191,120.42
				(Surplus)/Deficit attributable to municipality	1,725,203.48	1,753,020.00	921,109.54	1,950,870.00	1,950,870.00	1,968,619.20	2,078,861.88	2,191,120.42

CAPITAL EXPENDITURE

VOTE DESCRIPTION	DEPARTMENT	FUNDING SOURCE	ORIGINAL BUDGET	YTD 2011-12	ADJUSTED BUDGET 2011-12	Full Year Forcast 2011-12	BUDGET 2012-13	BUDGET 2013-14	BUDGET 2014-15
							1.05	1.05	1.05
FURNITURE AND FIXTURES	MUNICIPAL MANAGER				-	-	50,000.00	52,500.00	55,125.00
INFRASTRUCTURE ASSETS	MUNICIPAL MANAGER	GRANTS	8,684,000.00	4,232,353.11	8,684,000.00	8,684,000.00	10,461,000.00	11,035,000.00	11,673,000.00
	MUNICIPAL MANAGER				-	-			
PLANT AND EQUIPMENT	COUNCIL GENERAL	OWN REVENUE	100,000.00		100,000.00	100,000.00			
FURNITURE AND FIXTURES	COUNCIL GENERAL	OWN REVENUE	242,000.00		242,000.00	242,000.00	100,000.00	250,000.00	260,000.00
	COUNCIL GENERAL				-	-		-	-
MOTOR VEHICLES	CORPORATE SERVICES	OWN REVENUE			500,000.00	500,000.00			
OFFICE EQUIPMENT	CORPORATE SERVICES			129,081.75	-	-	200,000.00	210,000.00	220,500.00
	CORPORATE SERVICES				-	-		-	-
FURNITURE AND FIXTURES	COMMUNITY SERVICES				-	-	50,000.00	52,500.00	55,125.00
	COMMUNITY SERVICES				-	-		-	-
MOTOR VEHICLES	PARKS	OWN REVENUE	81,500.00		81,500.00	81,500.00		-	-
PLANT AND EQUIPMENT	PARKS	OWN REVENUE	8,318.00		8,318.00	8,318.00		-	-
OFFICE EQUIPMENT	PARKS	OWN REVENUE	12,000.00		12,000.00	12,000.00		-	-
FURNITURE AND FIXTURES	PARKS	OWN REVENUE	8,640.00		8,640.00	8,640.00		-	-
LAND AND BUILDINGS	PARKS	OWN REVENUE	6,600.00		6,600.00	6,600.00		-	-
MOTOR VEHICLES	BALELE GAMEPARK	OWN REVENUE	400,000.00		400,000.00	400,000.00		-	-
PLANT AND EQUIPMENT	BALELE GAMEPARK	OWN REVENUE	161,000.00		161,000.00	161,000.00		-	-
OFFICE EQUIPMENT	BALELE GAMEPARK	OWN REVENUE	13,000.00		13,000.00	13,000.00		-	-
FURNITURE AND FIXTURES	BALELE GAMEPARK	OWN REVENUE	12,500.00		12,500.00	12,500.00		-	-
LAND AND BUILDINGS	BALELE GAMEPARK	OWN REVENUE	72,000.00		72,000.00	72,000.00		-	-
OFFICE EQUIPMENT	PROTECTION SERVICES	OWN REVENUE		1,528.47	150,000.00	150,000.00	160,000.00	168,000.00	176,400.00
	PROTECTION SERVICES				-	-		-	-
INFRASTRUCTURE ASSETS	ELECTRICITY SERVICES	OWN REVENUE	52,698.00		52,698.00	52,698.00	200,000.00	210,000.00	220,500.00
	ELECTRICITY SERVICES				-	-			
MOTOR VEHICLES	ENGINEERING SERVICES	OWN REVENUE	400,000.00	29,321.27	400,000.00	400,000.00		-	-
			10,254,256.00	**4,392,284.60**	**10,904,256.00**	**10,904,256.00**	**11,221,000.00**	**11,978,000.00**	**12,660,650.00**

VOTE	SUB VOTE	DEPARTMENT
GOVERNANCE AND ADMINISTRATION	EXECUTIVE & COUNCIL	COUNCIL GENERAL

VOTE #	VOTE DESCRIPTION	AUDITED 2010/11	Original Budget	YTD 2011/12	Adjusted Budget 2011-12	Full Year Forcast 2011-12	BUDGET 2012-13	BUDGET 2013-14	BUDGET 2014-15
	Revenue								
1010157405004	Equitableshare Institutl	-9,621,617.00	-12,256,000.00	-9,192,000.00	-12,256,000.00	-12,256,000.00	-13,989,000.00	-15,082,000.00	-16,177,000.00
	Total Revenue	**-9,621,617.00**	**-12,256,000.00**	**-9,192,000.00**	**-12,256,000.00**	**-12,256,000.00**	**-13,989,000.00**	**-15,082,000.00**	**-16,177,000.00**
	Ependiture								
1010157902000	SALARIES	-	-	622,368.50	-	-	1,402,459.34	1,480,997.07	1,560,970.91
1010157910001	Allowance: Acting	77,257.49	-	-	-	-	82,236.00	86,841.22	91,530.64
1010157910002	Allowance: Cellphones	22,016.70	-	-	-	-	-	-	-
1010157910007	ALLOWANCE: Leave Accrual	242,964.72	848,000.00	-	848,000.00	848,000.00	-	-	-
1010157915002	Contributions:Insurance-UIF	855.78	-	4,324.56	-	-	-	-	-
1010157915003	Contributions:Medical A	11,124.60	-	8,305.20	-	-	116,546.40	123,073.00	129,718.94
1010157915006	Contributions:SALGA B/C	-	-	5,855.24	-	-	-	-	-
1010157915007	Contributions:Skills De	942.30	-	-	-	-	-	-	-
1010157981000	ALLOWANCE: COUNCILLORS	692,470.62	1,429,175.00	-	1,429,175.00	1,429,175.00	-	-	-
1010157982000	Contribution Pensioners Medical Aid Contribution	11,510.80	-	-	-	-	-	-	-
1010157983000	Contribution Skills Development Levy	3,672.72	-	-	-	-	-	-	-
1010158001000	Debt impairment	-	1,666,097.00	-	1,666,716.78	1,666,716.78	-	-	-
1010158053000	DEPRECIATION : Plant &	-	2,309,060.00	-	2,009,060.00	2,009,060.00	-	-	-
1010158302000	Interest external borro	118,520.86	147,802.00	59,730.60	147,802.00	147,802.00	156,670.12	165,443.65	174,377.80
1010158351006	MSIG	68,919.16	-	-	-	-	-	-	-
1010158402000	Advertising: Printing &	13,216.84	13,202.00	8,945.84	18,202.00	18,202.00	14,294.12	15,094.59	15,909.70
1010158403000	Annual Subscriptions:SALGA(Labour Levy)	-	140,000.00	110,000.00	110,000.00	110,000.00	116,600.00	123,129.60	129,778.60
1010158404000	Annual Subscriptions:SA	-	81,012.00	-	41,012.00	41,012.00	31,472.72	33,235.19	35,029.89
1010158410000	Battlfields Route	-	1,191.00	750.00	1,191.00	1,191.00	1,262.46	1,333.16	1,405.15
1010158411000	Brochures & Publicity	409.52	4,798.00	-	4,798.00	4,798.00	5,085.88	5,370.69	5,660.71
1010158415000	Cellphone Costs:Council's Responsibility	61,331.10	-	39,166.00	76,000.00	76,000.00	50,560.00	53,391.36	56,274.49
1010158418000	Compensation Commission	-	79,798.00	-	79,798.00	79,798.00	49,585.88	52,362.69	55,190.27
1010158421000	Council Entertainment	12,418.65	15,000.00	18,451.99	65,000.00	65,000.00	50,900.00	53,750.40	56,652.92
1010158422000	Deeds Notices	-	2,000.00	-	2,000.00	2,000.00	2,120.00	2,238.72	2,359.61
1010158424000	Disaster:Indigent Relief	1,877.19	45,000.00	-	45,000.00	45,000.00	32,700.00	34,531.20	36,395.88
1010158430000	Environmental Health	-	25,214.00	-	10,214.00	10,214.00	5,826.84	6,153.14	6,485.41
1010158431000	Fireman Allowances	-	11,910.00	-	3,910.00	3,910.00	4,144.60	4,376.70	4,613.04
1010158438000	Insurance	17,671.00	16,120.00	-	16,120.00	16,120.00	14,087.20	14,876.08	15,679.39
1010158447000	Legal Costs	53,186.30	65,000.00	-	300,000.00	300,000.00	68,000.00	71,808.00	75,885.63
1010158454000	Utility Car Driver's expense	15,550.00	63,600.00	-	63,600.00	63,600.00	37,416.00	39,511.30	41,844.91
1010158457000	Municipal HIV Matters	1,683.36	15,000.00	-	15,000.00	15,000.00	15,900.00	16,790.40	17,697.08
1010158458000	Museum	-	15,000.00	-	10,000.00	10,000.00	10,600.00	11,193.60	11,798.05
1010158461000	Pauper Burials	2,428.94	9,000.00	1,578.95	9,000.00	9,000.00	9,540.00	10,074.24	10,618.25
1010158471000	Reference Library	13,331.76	16,079.00	653.30	8,079.00	8,079.00	8,563.74	9,043.31	9,531.85
1010158476000	SALGA Games	20,051.35	24,000.00	12,944.08	32,000.00	32,000.00	27,920.00	29,483.52	31,075.63
1010158479000	Service Delivery	101,136.67	600,000.00	-	600,000.00	600,000.00	486,000.00	513,216.00	540,928.66
1010158480000	Service Delivery: Poverty Alleviation	154,023.36	-	-	-	-	-	-	-
1010158484000	Stores & Materials	632.82	1,310.00	215.00	1,310.00	1,310.00	1,388.60	1,466.36	1,545.55
1010158486000	Subscriptions	989.48	10,000.00	3,410.53	10,000.00	10,000.00	8,600.00	9,081.60	9,572.01
1010158487000	Subsistence and Travell	58,886.10	110,000.00	63,641.45	110,000.00	110,000.00	116,600.00	123,129.60	129,778.60
1010158488000	Telephone	14,238.47	54,681.00	28,665.02	54,681.00	54,681.00	57,961.86	61,207.72	64,512.94
1010158497000	Vehicle :Fuel	56,810.14	61,798.00	48,798.00	76,798.00	76,798.00	61,405.88	64,844.61	68,346.22
1010158499000	Vehicle:Insurance	5,000.00	5,300.00	305.03	5,300.00	5,300.00	5,618.00	5,932.61	6,252.97
1010158500000	Vehicle:Licenses	498.00	560.00	491.23	1,560.00	1,560.00	1,653.60	1,746.20	1,840.50
1010158501000	Vehicle:Maintenance Plan(New Vehicle)	-	5,300.00	-	5,300.00	5,300.00	5,618.00	5,932.61	6,252.97
1010158505000	Workplace Skills Plan	4,342.11	10,000.00	-	10,000.00	10,000.00	8,600.00	9,081.60	9,572.01
1010158509000	Loan Repayment	-	1,200,000.00	-	-	-	-	-	-
New Vote	Infrastructure and Asset Maintenance Plan	-	-	-	1,200,000.00	1,200,000.00	-	-	-
1010158802001	General vehicles	-51.54	2,000.00	837.15	2,000.00	2,000.00	2,120.00	2,238.72	2,359.61
	Total Expenditure	**1,859,819.37**	**9,104,007.00**	**1,039,557.87**	**8,488,626.78**	**8,488,626.78**	**3,070,057.24**	**3,241,980.45**	**3,417,047.39**
	(Surplus)/Deficit attributable to municipality	**-7,761,797.63**	**-3,151,993.00**	**-8,152,442.33**	**-3,767,373.22**	**-3,767,373.22**	**-10,918,942.76**	**-11,840,019.55**	**-12,759,952.61**

VOTE	SUB VOTE	DEPARTMENT	VOTE #	VOTE DESCRIPTION	AUDITED 2010/11	Original Budget	YTD 2011/12	Adjusted Budget 2011-12	Full Year Forcast 2011-12	BUDGET 2012-13	BUDGET 2013-14	BUDGET 2014-15
Community and Public Safety	Housing	Municipal Buildings										
				Revenue								
			2030107102000	Banner Levies	-	-377.00	-	-377.00	-377.00	-399.62	-422.00	-444.79
			2030107103000	Rental :Community Hall(Guedehoop)	-728.94	-273.00	-	-273.00	-273.00	-289.38	-305.59	-322.09
			2030107104000	Rental Econ House and Marlothii Flats	-13,456.44	-116,124.00	-6,728.22	-116,124.00	-116,124.00	-123,091.44	-129,984.56	-137,003.73
			2030107105000	Rental Tables	-144.74	-484.00	-90.84	-484.00	-484.00	-513.04	-541.77	-571.03
			2030107106000	Rental Town Hall	-13,142.51	-17,093.00	-3,594.93	-17,093.00	-17,093.00	-18,118.58	-19,133.22	-20,166.41
			2030107107000	Rental:Chairs	-95.42	-285.00	-	-285.00	-285.00	-302.10	-319.02	-336.24
			2030107110000	Rental:Trading Shelters	-77.07	-430.00	-3,260.60	-430.00	-430.00	-49,000.00	-51,744.00	-54,538.18
			2030107111000	Rentals :Council Dwelli	-371,068.88	-74,956.00	-178,759.82	-74,956.00	-74,956.00	-79,453.36	-83,902.75	-88,433.50
			2030107117000	Rentals:Crockery	-358.56	-57.00	-	-57.00	-57.00	-1,000.00	-1,056.00	-1,113.02
			2030107119000	Rentals:Hall Hire	-340.78	-	-	-	-	-10,000.00	-10,560.00	-11,130.24
			2030107120000	Rentals:Khayelethu Vill	-60,920.00	-68,917.00	-30,240.00	-68,917.00	-68,917.00	-73,052.02	-77,142.93	-81,308.65
				Total Revenue	**-460,333.34**	**-278,996.00**	**-222,674.41**	**-278,996.00**	**-278,996.00**	**-355,219.54**	**-375,111.83**	**-395,367.87**
				Expenditure								
			2030107902000	SALARIES	50,899.49	57,278.00	28,993.60	57,278.00	57,278.00	66,119.90	69,822.61	73,593.04
			2030107903000	BONUS: ANNUAL	4,504.00	4,773.00	4,892.40	4,773.00	4,773.00	5,432.00	5,736.19	6,045.95
			2030107904000	OVERTIME	3,222.30	5,136.00	2,798.28	5,136.00	5,136.00	-	-	-
			2030107907000	Back-Pay	108.00	1,868.00	560.80	1,868.00	1,868.00	-	-	-
			CREATE NEW VOTE	Pension	-	-	-	-	-	-	-	-
			2030107910006	Allowance :Uniforms	-	856.00	-	856.00	856.00	-	-	-
			2030107915002	Contributions:Insurance-UIF	585.23	573.00	370.45	743.00	743.00	675.96	713.81	752.36
			2030107915006	Contributions:SALGA B/C	429.32	59.00	395.05	799.00	799.00	49.20	51.96	54.76
			2030107915007	Contributions:Skills De	201.01	1,146.00	-	1,146.00	1,146.00	675.96	713.81	752.36
			2030108439000	Insurance Fees	20,073.00	17,037.00	-	17,037.00	17,037.00	15,059.22	15,902.54	16,761.27
			2030108459000	Music Licenses	170.00	180.00	177.24	360.00	360.00	381.60	402.97	424.73
			2030108484000	Stores & Materials	2,754.95	2,000.00	1,278.36	2,000.00	2,000.00	2,120.00	2,238.72	2,359.61
			2030108504000	Water & Sanitation Char	65,256.74	151,686.00	45,152.66	91,686.00	91,686.00	92,187.16	97,349.64	102,606.52
			2030108508000	Electrical Departmental	-	65,264.00	-	25,264.00	25,264.00	16,779.84	17,719.51	18,676.36
			2030108802006	Civic Land and Building	20,238.71	180,000.00	3,348.21	80,000.00	80,000.00	66,800.00	70,540.80	74,350.00
			2030108802007	Other Buildings	33,052.09	24,380.00	3,283.21	24,380.00	24,380.00	25,842.80	27,290.00	28,763.66
				Total Expenditure	**201,494.84**	**512,236.00**	**91,250.26**	**313,326.00**	**313,326.00**	**292,123.64**	**308,482.56**	**325,140.62**
				(Surplus)/Deficit attributable to municipality	**-258,838.50**	**233,240.00**	**-131,424.15**	**34,330.00**	**34,330.00**	**-63,095.90**	**-66,629.27**	**-70,227.25**

VOTE	SUB VOTE	DEPARTMENT
GOVERNANCE AND ADMINISTRATION	BUDGET & TREASURY OFFICE	CORPORATE SERVICES

VOTE #	VOTE DESCRIPTION	AUDITED 2010/11	Original Budget	YTD 2011/12	Adjusted Budget 2011-12	Full Year Forcast 2011-12	BUDGET 2012-13	BUDGET 2013-14	BUDGET 2014-15
	Revenue								
1015107509000	Business Registration Fees	-869.24	-	-1,035.85	-2,000.00	-2,000.00	-2,120.00	-2,238.72	-2,359.61
1015107545000	Skills Development	-3,190.48	-	-	-	-	-	-	-
	Total Revenue	**-4,059.72**	**-**	**-1,035.85**	**-2,000.00**	**-2,000.00**	**-2,120.00**	**-2,238.72**	**-2,359.61**
	Expenditure								
1015107902000	SALARIES	1,257,932.73	1,561,982.00	782,171.97	1,564,982.00	1,564,982.00	1,768,263.42	1,867,286.17	1,968,119.62
1015107903000	BONUS: ANNUAL	62,181.12	75,315.00	77,371.76	78,315.00	78,315.00	91,077.20	96,177.52	101,371.11
New Vote	PERFORMANCE BONUS	-	-	-	50,000.00	50,000.00	35,000.00	36,960.00	38,955.84
1015107904000	OVERTIME	2,201.26	-	4,283.35	6,000.00	6,000.00	-	-	-
1015107907000	Back-Pay	63,877.80	33,224.00	12,664.54	13,224.00	13,224.00	-	-	-
1015107910001	Allowance: Acting	3,696.00	-	-	-	-	-	-	-
1015107910003	Allowance :Housing	85,915.12	7,267.00	-	2,267.00	2,267.00	6,060.00	6,399.36	6,744.93
1015107910004	Allowance :Motor Vehicles/Transport	75,655.90	-	3,030.00	-	-	-	-	-
1015107910006	Allowance :Uniforms	-	2,354.00	-	2,354.00	2,354.00	-	-	-
1015107915001	Contributions:Group Insurance	-	3,210.00	-	3,210.00	3,210.00	956.40	1,009.96	1,064.50
1015107915002	Contributions:Insurance-UIF	10,194.91	15,337.00	6,548.17	15,337.00	15,337.00	11,717.18	12,373.35	13,041.51
1015107915003	Contributions:Medical Aid	32,186.76	32,204.00	29,490.48	32,204.00	32,204.00	82,804.16	86,321.19	69,902.54
1015107915004	Contributions:Pension	60,707.03	96,642.00	50,586.26	96,642.00	96,642.00	101,354.40	107,030.25	112,809.88
1015107915006	Contributions:SALGA B/C	3,897.77	589.00	3,519.89	4,589.00	4,589.00	491.80	519.34	547.39
1015107915007	Contributions:Skills De	9,791.59	15,481.00	4,780.31	5,481.00	5,481.00	17,304.05	18,273.07	19,259.82
1015108402000	Advertising Printing &	37,159.13	48,178.00	10,193.31	48,178.00	48,178.00	43,068.68	45,480.53	47,936.47
1015108415000	Cellphone Costs:Council	26,336.26	-	6,712.19	13,000.00	13,000.00	18,000.00	19,008.00	20,034.43
1015108425000	Disciplinary Hearings	20,496.19	33,150.00	-	33,150.00	33,150.00	25,139.00	26,546.78	27,980.31
1015108428000	Entertainment	283.33	937.00	432.68	3,237.00	3,237.00	3,431.22	3,623.37	3,819.03
1015108439000	Insurance Fees	-	2,746.00	-	2,746.00	2,746.00	2,910.76	3,073.76	3,239.75
1015108441000	Investigations/Counsell	-	2,763.00	-	30,000.00	30,000.00	21,800.00	23,020.80	24,263.92
1015108450000	Licenses:Alarm System	-	2,777.00	-	2,777.00	2,777.00	2,943.62	3,108.46	3,276.32
1015108464000	Post Box and Bag Rental	320.53	1,406.00	266.67	1,406.00	1,406.00	1,490.36	1,573.82	1,658.81
1015108465000	Postage & Stamps	6,977.63	13,177.00	-	20,000.00	20,000.00	11,200.00	11,827.20	12,465.87
1015108478000	Security Services	2,812.32	56,576.00	7,087.04	100,000.00	100,000.00	180,000.00	190,080.00	200,344.32
1015108483000	Staff Badges	-	3,315.00	-	3,315.00	3,315.00	3,513.90	3,710.88	3,911.06
1015108484000	Stores & Materials	4,770.00	5,271.00	1,500.70	5,271.00	5,271.00	5,587.26	5,900.15	6,218.75
1015108487000	Subsistance and Travell	42,389.24	60,775.00	38,331.47	62,775.00	62,775.00	60,541.50	63,931.82	67,384.14
NEW VOTE	Training	-	-	-	200,000.00	200,000.00	212,000.00	223,872.00	235,961.09
NEW VOTE	Internet Connectivity	-	-	-	30,000.00	30,000.00	31,800.00	33,580.80	35,394.16
1015108490000	Telephone Expenses	171,743.92	155,615.00	71,176.51	155,615.00	155,615.00	156,951.90	165,741.21	174,691.23
1015108802000	Other assets	30,980.26	19,259.00	17,526.78	29,259.00	29,259.00	12,014.54	12,687.35	13,372.47
1015108802001	General vehicles	3,996.00	4,420.00	113.99	4,420.00	4,420.00	4,685.20	4,947.57	5,214.74
1015108802002	Equipment	1,820.49	-	-	-	-	-	-	-
1015108802003	Furniture and other off	-	3,381.00	-	3,381.00	3,381.00	3,583.86	3,784.56	3,988.92
1015108802011	Other:Notice Boards	-	580.00	-	580.00	580.00	614.80	649.23	684.29
1015108802012	Equipment:IT Agreement	16,880.00	14,259.00	7,318.60	164,259.00	164,259.00	205,000.00	216,480.00	228,169.92
1015108815008	Annual License Kee Wafe Trading	42,431.71	-	-	-	-	-	-	-
	Total Expenditure	**2,077,615.00**	**2,272,190.00**	**1,135,106.67**	**2,787,974.00**	**2,787,974.00**	**3,101,305.21**	**3,274,978.30**	**3,451,827.13**
	(Surplus)/Deficit attributable to municipality	**2,073,555.28**	**2,272,190.00**	**1,134,070.82**	**2,785,974.00**	**2,785,974.00**	**3,099,185.21**	**3,272,739.58**	**3,449,467.52**

VOTE	SUB VOTE	DEPARTMENT
GOVERNANCE AND ADMINISTRATION	BUDGET & TREASURY OFFICE	BUDGET & TREASURY

VOTE #	VOTE DESCRIPTION	AUDITED 2010/11	Original Budget	YTD 2011/12	Adjusted Budget 2011-12	Full Year Forcast 2011-12	BUDGET 2012-13	BUDGET 2013-14	BUDGET 2014-15
	Revenue								
1015157003000	Assessment Rates:	-9,732,679.44	-8,169,012.00	-4,867,180.30	-8,169,012.00	-8,169,012.00	-8,659,152.72	-9,355,285.27	-9,880,449.60
1015157011000	PENALTIES CHARGES ON RATES	-177,614.09	-150,000.00	-5,986.19	-150,000.00	-150,000.00	-159,000.00	-167,904.00	-176,970.82
1015157012000	COLLECTION CHARGES ON RA	-	-80,000.00	-	-80,000.00	-80,000.00	-84,800.00	-89,548.80	-94,384.44
1015157152000	Interest:Invesments	-512,844.55	-533,277.00	-269,261.85	-533,277.00	-533,277.00	-615,273.62	-649,728.94	-684,814.31
1015157363000	Commission: Uthukela Water	-11,353.02	-	-	-	-	-	-	-
1015157405007	GRANT INCOME - MSIG 0809	-223,439.65	-790,000.00	-	-790,000.00	-790,000.00	-800,000.00	-870,000.00	-950,000.00
1015157405010	National:Financial Manag	-	-	-	-	-	-	-	-
1015157405012	GRANT INCOME-FMG	-1,290,419.44	-1,500,000.00	-	-1,500,000.00	-1,500,000.00	-1,500,000.00	-1,750,000.00	-1,750,000.00
1015157405014	GRANT INCOME-MAP	-326,372.12	-	-	-	-	-	-	-
1015157405016	GRANT INCOME - MIG	-3,999,192.39	-8,684,000.00	-	-10,462,039.33	-10,462,039.33	-10,461,000.00	-11,035,000.00	-11,673,000.00
1015157405018	GRANT INCOME - SPG	-39,681.88	-	-	-	-	-	-	-
1015157405020	GRANT INCOME - SMALL TOWN REHABILITATI	-58,696.90	-	-	-	-	-	-	-
NEW VOTE	GRANT INCOME-PROVINCIALISATION OF LIBR	-	-	-	-169,000.00	-169,000.00	-177,000.00	-372,000.00	-392,000.00
NEW VOTE	GRANT INCOME-COMMUNITY LIBRARY SERVIC	-	-	-	-85,000.00	-85,000.00	-90,000.00	-96,000.00	-101,000.00
NEW VOTE	GRANT INCOME-INFRASTRUCTURE SPORT FA	-	-169,000.00	-	-300,000.00	-300,000.00	-150,000.00	-	-
NEW VOTE	GRANT INCOME-PROPERTY RATES	-	-	-	-	-	-2,120,000.00	-3,521,000.00	-3,521,000.00
1015157501000	Administration Charges	-568,339.27	-	-93,725.18	-100,000.00	-100,000.00	-106,000.00	-111,936.00	-117,980.54
1015157515000	Commission on Insuracnce Deductions	-	-	-	-	-	-	-	-
1015157524000	Fees:Dishonoured Cheques	-196.70	-	-421.00	-600.00	-600.00	-1,000.00	-1,056.00	-1,113.02
1015157538000	Rates Clearance Certificates	-12,489.76	-	-2,008.85	-2,500.00	-2,500.00	-2,650.00	-2,798.40	-2,949.51
1015157790006	Rates Rebates	3,764,196.61	-	1,881,101.96	-	-	-	-	-
1015157790007	Profit on disposalof assets	-	-1,400,000.00	-	-1,400,000.00	-1,400,000.00	-	-	-
	Total Revenue	-13,185,122.60	-21,475,289.00	-3,357,481.41	-23,741,428.33	-23,741,428.33	-25,125,876.34	-28,022,237.42	-29,325,662.24
1015157902000	SALARIES	1,052,449.97	1,707,909.00	1,161,886.20	1,807,909.00	1,807,909.00	1,954,871.16	2,064,343.94	2,175,818.52
1015157903000	BONUS: ANNUAL	81,117.37	81,390.00	94,060.41	96,390.00	96,390.00	74,081.50	78,230.06	82,454.49
1015157904000	OVERTIME	6,751.36	10,700.00	3,402.18	10,700.00	10,700.00	-	-	-
1015157907000	Back-Pay	79,511.08	44,125.00	17,053.16	44,125.00	44,125.00	-	-	-
1015157908000	Performance Bonus	-	35,000.00	-	70,000.00	70,000.00	50,000.00	52,800.00	55,651.20
1015157910001	Allowance :Acting	26,292.08	11,503.00	76,653.39	76,653.39	76,653.39	-	-	-
1015157910003	Allowance :Housing	33,534.60	23,136.00	-	23,136.00	23,136.00	6,060.00	6,399.36	6,744.93
1015157910004	Allowance :Motor Vehicl	81,695.90	21,211.00	6,060.00	21,211.00	21,211.00	-	-	-
1015157910005	Allowance :Standby	12,325.62	10,700.00	3,940.85	10,700.00	10,700.00	-	-	-
1015157915001	Contributions:Group Insurance	388.76	3,210.00	-	3,210.00	3,210.00	1,438.20	1,518.74	1,600.75
1015157915002	Contributions:Insurance-UIF	13,250.54	14,901.00	9,819.16	19,701.00	19,701.00	11,312.06	11,945.54	12,590.60
1015157915003	Contributions:Medical Aid	33,919.60	39,877.00	20,860.40	41,321.00	41,321.00	37,182.20	39,264.40	41,384.68
1015157915004	Contributions:Pension	103,301.71	110,240.00	60,849.44	121,700.00	121,700.00	94,467.86	99,758.17	105,145.11
1015157915006	Contributions:SALGA B/C	8,523.62	471.00	8,515.42	17,071.00	17,071.00	196.20	207.19	218.38
1015157915007	Contributions:Skills De	9,825.49	19,101.00	4,105.71	8,301.00	8,301.00	20,247.05	21,380.88	22,535.45
CREATE NEW VOTE	Cellphone-Councillor's responsibility	-	-	-	-	-	22,200.00	23,443.20	24,709.13
1015158001000	Debt impairment	1,046,884.91	-	-	500,000.00	500,000.00	495,000.00	522,720.00	550,946.88
1015158002000	Land Fill Site Provision Charge	-	-	-	-	-	-	-	-
1015158002001	Depreciation - Land & Building	55,312.91	-	-	-	-	61,448.85	64,889.99	68,394.05
1015158002002	Depreciation-Plant & Equipment	11.83	-	-	-	-	157.72	166.55	175.55
1015158002003	Depreciation-Furniture & Fixtures	1,856.06	-	-	-	-	2,348.75	2,480.28	2,614.22
1015158002004	Depreciation-Motor vehicles	144,416.72	-	-	-	-	320,886.17	338,855.80	357,154.01
1015158002005	Depreciation-Office Equipment	68,882.98	-	-	-	-	95,939.92	101,312.55	106,783.43
1015158002006	Depreciation-Infrastructure Assets	1,074,235.76	-	-	-	-	1,164,787.33	1,230,015.42	1,296,438.26

1015158002007	Depreciation-Communtity Assets	127,495.77	-	-	-	-	139,958.67	147,796.35	155,777.38
1015158002008	Depreciation-Finance Lea se Assets	52,293.71	-	-	-	-	-	-	-
1015158002009	Depreciation/Impairment- Investment Property	105,500.00	-	-	-	-	105,500.00	111,408.00	117,424.03
1015158002010	Amortisation/Impairment- Intangible Assets	90,280.11	-	-	-	-	207,058.87	218,654.16	230,461.49
1015158002011	Leave Pay Provision	574,464.43	-	-	-	-	100,000.00	105,600.00	111,302.40
1015158002012	BIOLOGICAL ASSETS - FAIR VALUE ADJUST	-1,316,320.00	-	-	-	-	-	-	-
1015158351009	Provincial:Property Rates	320,711.12	294,000.00	-	-	-	-	-	-
1015158351010	National:Financial Mana	915,497.72	-	-	-	-	-	-	-
1015158351011	GRANT EXPENSE - FMG	259,979.29	1,500,000.00	153,265.80	1,500,000.00	1,500,000.00	1,500,000.00	1,750,000.00	1,750,000.00
1015158351012	Municipal Financial Man agemen Grant	178.00	-	-	-	-	-	-	-
1015158385012	GRANT EXPENSE- MIG	275,142.60	3,716,000.00	-	3,716,000.00	3,716,000.00	-	-	-
1015158385010	GRANT EXPENSE-MAP	5,661.00	-	-	-	-	-	-	-
1015158385008	GRANT EXPENSE - MSIG 080	146,976.63	790,000.00	-	790,000.00	790,000.00	800,000.00	870,000.00	950,000.00
1015158385014	GRANT EXPENSE - SPG	39,681.88	-	-	-	-	-	-	-
1015158385016	GRANT EXPENSE - SMALL TOWN REHABILITA	58,696.90	-	16,507.79	-	-	-	-	-
CREAT NEW VOTE	GRANT EXPENSE-PROVINCIALISATION OF LIB	-	-	-	189,000.00	189,000.00	177,000.00	372,000.00	392,000.00
CREAT NEW VOTE	GRANT EXPENSE-COMMUNITY LIBRARY SERV	-	-	-	85,000.00	85,000.00	90,000.00	96,000.00	101,000.00
CREAT NEW VOTE	GRANT EXPENSE-INFRASTRUCTURE SPORT F	-	-	-	300,000.00	300,000.00	150,000.00	-	-
CREAT NEW VOTE	GRANT EXPENSE-PROPERTY RATES	-	-	-	-	-	2,120,000.00	3,521,000.00	3,521,000.00
1015158402000	Advertising Printing &	47,399.72	70,450.00	31,456.53	70,450.00	70,450.00	74,677.00	78,858.91	83,117.29
1015158408000	Audit Fees External	760,205.80	1,100,000.00	140,379.05	1,100,000.00	1,100,000.00	780,000.00	823,680.00	888,158.72
1015158408000	Audit/Perfomance Manage	-	10,000.00	-	20,000.00	20,000.00	21,200.00	22,387.20	23,598.11
1015158409000	Bank Charges	116,473.26	110,000.00	45,152.35	110,000.00	110,000.00	116,600.00	123,129.60	129,778.60
1015158414000	Cellphone Costs	24,448.98	39,854.00	2,932.19	9,854.00	9,854.00	10,445.24	11,030.17	11,625.80
1015158415000	Cellphone Costs:Council	5,040.00	-	3,780.00	-	-	-	-	-
1015158428000	Entertainment	300.00	728.00	-	1,728.00	1,728.00	1,831.68	1,934.25	2,038.70
1015158438000	Insurance	12,244.00	11,532.00	-	11,532.00	11,532.00	12,223.92	12,908.46	13,605.52
1015158484000	Stores & Materials	331.30	480.00	58.69	1,000.00	1,000.00	1,060.00	1,119.36	1,179.81
1015158487000	Subsistance and Travell	22,425.43	85,000.00	579.55	50,000.00	50,000.00	53,000.00	55,968.00	58,990.27
1015158490000	Telephone Expenses	11,735.00	14,389.00	6,761.32	14,389.00	14,389.00	15,252.34	16,106.47	16,978.22
1015158802000	Other assets	7,109.77	-	-	-	-	-	-	-
1015158802003	Furniture and other off	250.00	834.00	131.58	834.00	834.00	884.04	933.55	983.96
1015158802013	Equipment:Photocopier Machine	6,890.00	8,303.00	8,407.21	18,303.00	18,303.00	11,401.18	12,039.65	12,689.79
1015158815000	Intangibles	82,915.95	-	-	-	-	-	-	-
1015158815003	ICL App. Suppl Services	26,500.00	29,775.00	28,020.63	29,775.00	29,775.00	13,561.50	14,320.94	15,094.27
1015158815004	ICL Annual License Fee	10,714.39	55,000.00	18,222.32	55,000.00	55,000.00	15,300.00	16,156.80	17,029.27
1015158815005	Payday Annual License Fe	19,121.39	29,775.00	-	29,775.00	29,775.00	13,561.50	14,320.94	15,094.27
1015158815006	IT Maintenance Agreement	2,730.00	3,151.00	5,385.50	5,385.50	5,385.50	5,708.63	6,028.31	6,353.84
	Total Expenditure	**6,745,363.20**	**9,982,747.00**	**1,928,046.83**	**10,960,155.89**	**10,960,155.89**	**10,948,849.84**	**13,063,113.22**	**13,516,635.34**
	(Surplus)/Deficit attributable to municipality	**-6,439,759.40**	**-11,492,542.00**	**-1,429,434.58**	**-12,781,272.44**	**-12,781,272.44**	**-14,177,026.70**	**-14,959,124.19**	**-15,809,026.90**

VOTE	SUB VOTE	DEPARTMENT
Community and Public Safety	Community and Social Services	COMMUNITY SERVICES

VOTE #	VOTE DESCRIPTION	AUDITED 2010/11	Original Budget	YTD 2011/12	Adjusted Budget 2011-12	Full Year Forcast 2011-12	BUDGET 2012-13	BUDGET 2013-14	BUDGET 2014-15
	Expenditure								
1015207902000	SALARIES	111,399.64	729,426.00	295,397.84	609,426.00	609,426.00	856,129.96	904,073.23	952,893.19
1015207903000	BONUS: ANNUAL	-	5,077.00	-	5,077.00	5,077.00	17,902.50	18,905.04	19,925.91
1015207904000	OVERTIME	-	-	368.80	1,000.00	1,000.00	5,000.00	5,280.00	5,565.12
1015207908000	Performance Bonus	-	35,000.00	-	35,000.00	35,000.00	35,000.00	36,960.00	38,955.84
1015207915002	Contributions:Insurance-UIF	289.56	-	792.37	1,584.72	1,584.72	3,494.52	3,690.21	3,889.48
1015207915003	Contributions:Medical Aid	-	2,908.00	-	-	-	-	-	-
1015207915004	Contributions:Pension	-	6,269.00	-	-	-	17,938.44	18,942.99	19,965.91
1015207915006	Contributions:SALGA B/C	856.91	29.00	2,305.15	4,629.00	4,629.00	98.20	103.70	109.30
1015207915007	Contributions:Skills De	-	6,352.00	-	6,352.00	6,352.00	6,848.04	7,231.53	7,622.03
1015207915008	In-kind benefits	-	3,176.00	-	-	-	-	-	-
1015208402000	Advertising Printing &	2,385.00	5,056.00	-	3,820.00	3,820.00	4,049.20	4,275.96	4,506.86
NEW VOTE	Game Park Consultancy fees	-	-	-	60,000.00	60,000.00	53,600.00	56,601.60	59,658.09
1015208414000	Cellphone Costs	7,592.52	-	-	-	-	-	-	-
1015208415000	Cellphone Costs:Council	1,206.00	-	3,618.00	7,236.00	7,236.00	18,000.00	19,008.00	20,034.43
1015208439000	Insurance Fees	2,381.77	2,634.00	-	2,634.00	2,634.00	2,792.04	2,948.39	3,107.61
1015208487000	Subsistance and Travell	21,465.46	37,100.00	8,051.11	37,100.00	37,100.00	39,326.00	41,528.26	43,770.78
1015208490000	Telephone Expenses	14,896.19	12,439.00	2,837.40	6,439.00	6,439.00	6,825.34	7,207.56	7,596.77
1015209440004	Computers-Hardware/equipement	4,295.83	-	-	-	-	-	-	-
1015208802000	Other assets	2,837.41	5,955.00	-	8,955.00	8,955.00	6,492.30	6,855.87	7,226.09
1015208802003	Furniture and other off	-	10,000.00	2,452.79	5,000.00	5,000.00	5,300.00	5,596.80	5,899.03
1015208802006	Civic Land and Building	-	2,247.00	341.97	2,247.00	2,247.00	2,381.82	2,515.20	2,651.02
1015208802022	Other Building and fencl	1,747.32	5,955.00	-	5,955.00	5,955.00	6,312.30	6,665.79	7,025.74
	Total Expenditure	**171,353.61**	**869,623.00**	**316,165.43**	**802,454.72**	**802,454.72**	**1,087,490.66**	**1,148,390.13**	**1,210,403.20**
	(Surplus)/Deficit attributable to municipality	**171,353.61**	**869,623.00**	**316,165.43**	**802,454.72**	**802,454.72**	**1,087,490.66**	**1,148,390.13**	**1,210,403.20**

VOTE	SUB VOTE	DEPARTMENT	VOTE #	VOTE DESCRIPTION	AUDITED 2010/11	Original Budget	YTD 2011/12	Adjusted Budget 2011-12	Full Year Forcast 2011-12	BUDGET 2012-13	BUDGET 2013-14	BUDGET 2014-15
Community and Public Safety	Sports and Recreation	Parks										
				Expenditure								
			2020107902000	SALARIES	1,076,614.79	1,086,870.00	644,300.20	1,305,870.00	1,305,870.00	1,382,706.90	1,460,138.48	1,538,985.96
			2020107903000	BONUS: ANNUAL	93,084.88	90,572.00	105,869.86	106,572.00	106,572.00	115,225.57	121,678.21	128,248.83
			2020107904000	OVERTIME	39,028.30	76,077.00	18,414.27	61,077.00	61,077.00	10,000.00	10,560.00	11,130.24
			2020107907000	Back-Pay	3,864.12	49,989.00	13,238.78	29,989.00	29,989.00	-	-	-
			2020107910003	Allowance :Housing	6,252.00	16,050.00	-	6,050.00	6,050.00	-	-	-
			2020107910004	Allowance :Motor Vehicl	-	9,416.00	-	-	-	-	-	-
			2020107910005	Allowance :Standby	-	-	352.84	1,000.00	1,000.00	1,000.00	1,056.00	1,113.02
			2020107910006	Allowance :Uniforms	5,003.02	6,902.00	-	6,902.00	6,902.00	1,000.00	1,056.00	1,113.02
			2020107915001	Contributions:Group Ins	594.88	3,210.00	-	3,210.00	3,210.00	3,158.40	3,335.27	3,515.38
			2020107915002	Contributions:Insurance-UIF	13,405.65	10,869.00	9,176.26	18,369.00	18,369.00	12,928.68	13,652.69	14,389.93
			2020107915003	Contributions:Medical Aid	106,302.60	67,615.00	60,334.80	67,615.00	67,615.00	72,188.64	76,231.20	80,347.69
			2020107915004	Contributions:Pension	112,905.99	102,477.00	71,532.12	102,477.00	102,477.00	129,081.72	136,310.30	143,671.05
			2020107915006	Contributions:SALGA B/C	2,724.89	1,000.00	2,153.41	4,310.00	4,310.00	885.40	934.98	985.47
			2020107915007	Contributions:Skills De	10,293.37	21,737.00	5,978.26	21,737.00	21,737.00	13,550.88	14,309.73	15,082.45
			2020108412000	BUS FARES	-	-	400.00	1,000.00	1,000.00	1,060.00	1,119.36	1,179.81
			2020108431000	Fireman Allowances	602.04	774.00	301.02	774.00	774.00	820.44	866.38	913.17
			2020108436000	Grave Number Plates	2,192.98	963.00	-	963.00	963.00	1,020.78	1,077.94	1,136.15
			2020108462000	Pesticides Herbicides	2,631.58	16,575.00	929.82	3,075.00	3,075.00	3,259.50	3,442.03	3,627.90
			2020108484000	Stores & Materials	1,267.35	1,105.00	-	1,105.00	1,105.00	1,171.30	1,236.89	1,303.69
			2020108494000	Trees Plants and Seeds	-	4,420.00	-	4,420.00	4,420.00	4,685.20	4,947.57	5,214.74
			2020108497000	Vehicle :Fuel	25,820.00	30,454.00	17,454.00	32,454.00	32,454.00	30,401.24	32,103.71	33,837.31
			2020108498000	Vehicle License	547.00	604.00	529.82	1,104.00	1,104.00	1,170.24	1,235.77	1,302.51
			2020108499000	Vehicle:Insurance	1,208.00	1,335.00	-	1,335.00	1,335.00	1,415.10	1,494.35	1,575.04
			2020108802000	Other assets	-	674.00	-	674.00	674.00	714.44	754.45	795.19
			2020108802001	General vehicles	29,503.15	31,216.00	10,595.87	26,216.00	26,216.00	21,788.96	23,009.14	24,251.64
			2020108802026	TOOLS AND EQUIPMENT	-	715.00	-	715.00	715.00	757.90	800.34	843.56
				Total Expenditure	**1,533,844.59**	**1,631,619.00**	**961,561.32**	**1,809,013.00**	**1,809,013.00**	**1,809,991.29**	**1,911,350.80**	**2,014,563.74**
				(Surplus)/Deficit attributable to municipality	**1,533,844.59**	**1,631,619.00**	**961,561.32**	**1,809,013.00**	**1,809,013.00**	**1,809,991.29**	**1,911,350.80**	**2,014,563.74**

VOTE	SUB VOTE	DEPARTMENT	VOTE #	VOTE DESCRIPTION	AUDITED 2010/11	Original Budget	YTD 2011/12	Adjusted Budget 2011-12	Full Year Forcast 2011-12	BUDGET 2012-13	BUDGET 2013-14	BUDGET 2014-15
GOVERNANCE AND ADMINISTRATION	BUDGET & TREASURY OFFICE	Agri Village										
			2020158439000	Insurance Fees	591.00	627.00	-	627.00	627.00	-	-	-
				(Surplus)/Deficit attributable to municipality	591.00	627.00	-	627.00	627.00	-	-	-

VOTE	SUB VOTE	DEPARTMENT
Community and Public Safety	Sports and Recreation	Balele Game Park

VOTE #	VOTE DESCRIPTION	AUDITED 2010/11	Original Budget	YTD 2011/12	Adjusted Budget 2011-12	Full Year Forcast 2011-12	BUDGET 2012-13	BUDGET 2013-14	BUDGET 2014-15
	Revenue								
2020207113000	Rentals :Old Farm Lodge	-3,596.51	-8,475.00	-337.72	-8,475.00	-8,475.00	-8,983.50	-9,486.58	-9,998.85
2020207123000	Rentals:Lodges	-158,043.37	-185,347.00	-66,292.15	-185,347.00	-185,347.00	-196,467.82	-207,470.02	-218,673.40
2020207502000	Annual Permit:Game Park	-15,647.52	-	-8,323.83	-12,000.00	-12,000.00	-12,720.00	-13,432.32	-14,157.67
2020207510000	Camping Site Charges	-	-	-	-	-	-50,000.00	-52,800.00	-55,651.20
2020207522000	Entrance Fees:Day Visit	-24,946.72	-	-12,095.20	-24,000.00	-24,000.00	-25,440.00	-26,864.64	-28,315.33
2020207526000	Game Viewing Drives	-	-	-	-	-	-30,000.00	-31,680.00	-33,390.72
2020207528000	Hiring/Usage of Abattoi	-4,763.15	-	-2,592.54	-5,000.00	-5,000.00	-5,300.00	-5,596.80	-5,899.03
2020207540000	Sale of Fire Wood	-6,154.19	-	-3,807.04	-6,000.00	-6,000.00	-6,360.00	-6,716.16	-7,078.83
2020207541000	Sale of Hides and Skins	-	-	-	-	-	-50,000.00	-52,800.00	-55,651.20
2020207542000	Sale of Meat Produce	-23,614.29	-	-13,320.61	-26,000.00	-26,000.00	-27,560.00	-29,103.36	-30,674.94
2020207543000	Sale of Post Cards	-9.65	-	-	-	-	-	-	-
2020207553000	Venision Hunting:Animal	-215,550.63	-	-86,868.40	-170,000.00	-170,000.00	-180,200.00	-190,291.20	-200,566.92
2020207554000	Venison Hunting:Daily H	-14,157.86	-	-6,578.97	-10,000.00	-10,000.00	-10,600.00	-11,193.60	-11,798.05
2020207784000	Sale of Game	-183,650.00	-	-219.30	-	-	-150,000.00	-158,400.00	-166,953.60
2020207785000	Sale of Ngunt Cattle	-219.30	-	-	-	-	-120,000.00	-120,000.00	-126,480.00
	Total Revenue	**-650,353.19**	**-193,822.00**	**-200,435.76**	**-446,822.00**	**-446,822.00**	**-873,631.32**	**-915,834.67**	**-965,289.75**
	Expenditure								
2020207902000	SALARIES	499,699.46	400,947.00	217,817.92	413,947.00	413,947.00	573,318.90	605,424.76	638,117.70
2020207903000	BONUS: ANNUAL	30,575.65	33,412.00	28,937.46	29,012.00	29,012.00	47,776.58	50,452.06	53,176.47
2020207904000	OVERTIME	44,917.75	37,450.00	18,572.16	37,450.00	37,450.00	-	-	-
2020207906000	Temporary/Relief/Casual	-	11,503.00	-	11,503.00	11,503.00	-	-	-
2020207907000	Back-Pay	-	-	8,439.45	8,439.45	8,439.45	-	-	-
2020207910005	Allowance :Standby	20,703.09	2,070.00	9,659.73	20,070.00	20,070.00	80,640.00	85,155.84	89,754.26
2020207910006	Allowance :Uniforms	3,220.00	4,025.00	-	4,025.00	4,025.00	-	-	-
2020207915002	Contributions:Insurance-UIF	4,950.77	4,009.00	2,498.38	5,009.00	5,009.00	5,573.84	5,885.98	6,203.82
2020207915004	Contributions:Pension	920.80	-	2,989.32	6,000.00	6,000.00	-	-	-
2020207915006	Contributions:SALGA B/C	3,170.44	412.00	2,696.37	5,412.00	5,412.00	392.80	414.80	437.20
2020207915007	Contributions:Skills De	2,136.72	8,019.00	-	2,019.00	2,019.00	8,038.84	8,489.02	8,947.42
2020208402000	Advertising Printing &	15,216.15	8,989.00	1,728.17	8,989.00	8,989.00	5,528.34	5,837.93	6,153.18
2020208405000	Arms Immunition	-	2,809.00	-	2,809.00	2,809.00	2,977.54	3,144.28	3,314.07
2020208416000	Game Park Manager Fees	2,134.75	2,805.00	624.00	2,805.00	2,805.00	2,973.30	3,139.80	3,309.36
2020208433000	Fuel	-	1,685.00	-	1,685.00	1,685.00	1,786.10	1,886.12	1,987.97
2020208439000	Insurance Fees	2,176.00	2,307.00	-	2,307.00	2,307.00	2,445.42	2,582.36	2,721.81
2020208467000	Processing of Skins and	2,177.92	2,809.00	-	2,809.00	2,809.00	2,977.54	3,144.28	3,314.07
2020208484000	Stores & Materials	12,720.00	13,483.00	519.30	28,483.00	28,483.00	22,191.98	23,434.73	24,700.21
2020208485000	Stores and Materials:Sp	7,682.31	13,146.00	142.36	5,146.00	5,146.00	5,454.76	5,760.23	6,071.28
2020208497000	Vehicle :Fuel	18,134.77	25,011.00	15,040.39	30,011.00	30,011.00	20,811.66	21,977.11	23,163.88
2020208498000	Vehicle License	2,444.70	2,366.00	1,794.74	2,366.00	2,366.00	2,507.96	2,648.41	2,791.42
2020208499000	Vehicle:Insurance	2,650.00	2,809.00	-	2,809.00	2,809.00	2,977.54	3,144.28	3,314.07
2020208802000	Other assets	-4,475.86	-	-	-	-	-	-	-
2020208802001	General vehicles	8,851.31	37,079.00	1,753.51	12,079.00	12,079.00	12,803.74	13,520.75	14,250.87
2020208802003	Furniture and other off	-	12,500.00	-	7,500.00	7,500.00	7,950.00	8,395.20	8,848.54
2020208802007	Other Buildings	41,161.24	56,228.00	-	41,228.00	41,228.00	20,701.68	21,860.97	23,041.47
2020208802019	Equipment Radios	-	1,769.00	-	1,769.00	1,769.00	1,875.14	1,980.15	2,087.08
2020208802020	Fencing	-	10,600.00	-	10,600.00	10,600.00	11,236.00	11,865.22	12,505.94
2020208802022	Other Building and fenci	-	72,000.00	-	52,000.00	52,000.00	47,120.00	49,758.72	52,445.69
2020208802027	Plant & Equipment	-	161,000.00	-	21,000.00	21,000.00	22,260.00	23,506.56	24,775.91
2020208815001	Computers - software &	-	13,000.00	-	8,000.00	8,000.00	8,480.00	8,954.88	9,438.44
	Total Expenditure	**721,167.97**	**944,242.00**	**313,213.26**	**787,281.45**	**787,281.45**	**920,799.66**	**972,364.44**	**1,024,872.12**
	(Surplus)/Deficit attributable to municipality	**70,814.78**	**750,420.00**	**112,777.50**	**340,459.45**	**340,459.45**	**47,168.34**	**56,529.76**	**59,582.37**

VOTE	SUB VOTE	DEPARTMENT
Community and Public Safety	Sports and Recreation	Balele Recreation

VOTE #	VOTE DESCRIPTION	AUDITED 2010/11	Original Budget	YTD 2011/12	Adjusted Budget 2011-12	Full Year Forcast 2011-12	BUDGET 2012-13	BUDGET 2013-14	BUDGET 2014-15
	Revenue								
2020257114000	Rentals :Rondavels and	-311,138.66	-413,800.00	-110,911.03	-413,800.00	-413,800.00	-438,628.00	-463,191.17	-488,203.49
2020257122000	Rentals:Lapa and Tents	-9,877.22	-9,460.00	-4,563.17	-9,460.00	-9,460.00	-10,027.60	-10,589.15	-11,160.96
2020257126000	Rentals:Washing Machine	-648.25	-1,560.00	-70.17	-1,560.00	-1,560.00	-1,653.60	-1,746.20	-1,840.50
2020257127000	RENTALS HUTS COTTAGES	-14,864.98	-26,875.00	-	-26,875.00	-26,875.00	-28,487.50	-30,082.80	-31,707.27
2020257503000	Annual Permit:Picnic Ar	-7,876.87	-	-6,982.60	-10,000.00	-10,000.00	-10,600.00	-11,193.60	-11,798.05
2020257511000	Caravan & Tent Stands	-172,910.37	-	-53,932.91	-80,000.00	-80,000.00	-84,800.00	-89,548.80	-94,384.44
2020257521000	Entrance Fees:Day Visit	-22,905.94	-	-10,753.97	-18,000.00	-18,000.00	-19,080.00	-20,148.48	-21,236.50
	Total Revenue	**-540,022.29**	**-451,695.00**	**-187,213.85**	**-559,695.00**	**-559,695.00**	**-593,276.70**	**-626,500.20**	**-660,331.21**
	Expenditure								
2020257902000	SALARIES	470,369.20	513,405.00	225,307.13	513,405.00	513,405.00	656,591.50	693,360.62	730,802.09
2020257903000	BONUS: ANNUAL	34,528.00	42,784.00	34,246.80	34,784.00	34,784.00	54,715.96	57,780.05	60,900.17
2020257904000	OVERTIME	52,859.09	26,750.00	20,469.33	41,050.00	41,050.00	13,036.00	13,766.02	14,509.38
2020257906000	Temporary/Relief/Casual	2,000.00	11,503.00	-	6,503.00	6,503.00	-	-	-
2020257907000	Back-Pay	-	-	8,452.84	8,452.84	8,452.84	-	-	-
2020257910004	Allowance :Motor Vehicl	-	5,136.00	-	-	-	-	-	-
2020257910005	Allowance :Standby	3,740.10	-	1,821.32	3,700.00	3,700.00	13,440.00	14,192.64	14,959.04
2020257915002	Contributions:Insurance-UIF	5,710.41	5,134.00	2,936.29	5,934.00	5,934.00	6,362.64	6,718.95	7,081.77
2020257915003	Contributions:Medical A	31,053.60	-	16,610.40	33,220.80	33,220.80	37,209.60	39,293.34	41,415.18
2020257915004	Contributions:Pension	29,415.49	42,703.00	16,112.16	32,703.00	32,703.00	33,079.92	34,932.40	36,818.74
2020257915006	Contributions:SALGA B/C	2,290.14	471.00	1,497.37	3,471.00	3,471.00	442.40	467.17	492.40
2020257915007	Contributions:Skills De	3,619.90	10,268.00	1,533.14	7,268.00	7,268.00	7,514.40	7,935.20	8,363.70
2020258402000	Advertising Printing &	4,585.19	5,056.00	228.08	5,056.00	5,056.00	5,359.36	5,659.48	5,965.10
2020258411000	Brochures & Publicity	-	1,685.00	-	1,185.00	1,185.00	1,256.10	1,326.44	1,398.07
2020258412000	BUS FARES	-	-	410.00	1,000.00	1,000.00	1,060.00	1,119.36	1,179.81
2020258434000	Gas Purchases	7,461.42	8,247.00	-	8,247.00	8,247.00	8,741.82	9,231.36	9,729.86
2020258435000	Gate Attendant Fees	-	7,000.00	74.47	5,000.00	5,000.00	5,300.00	5,596.80	5,899.03
2020258439000	Insurance Fees	8,293.01	8,791.00	-	8,791.00	8,791.00	9,318.46	9,840.29	10,371.67
2020258440000	Internet Entitlement	-	2,584.00	-	2,584.00	2,584.00	2,739.04	2,892.43	3,048.62
2020258459000	Music Licenses	165.28	183.00	174.41	363.00	363.00	405.98	428.71	451.87
2020258462000	Pesticides Herbicides	20.18	1,124.00	605.00	1,624.00	1,624.00	1,721.44	1,817.84	1,916.00
2020258484000	Stores & Materials	14,867.64	16,854.00	4,017.45	8,854.00	8,854.00	9,385.24	9,910.81	10,446.00
2020258490000	Telephone Expenses	17,074.99	18,660.00	1,234.29	5,660.00	5,660.00	5,999.60	6,335.58	6,677.70
2020258492000	Tourism KZN:Web Site In	9,324.04	2,697.00	8,940.00	8,997.00	8,997.00	9,536.82	10,070.88	10,614.71
2020258497000	Vehicle :Fuel	10,179.93	5,618.00	5,618.00	10,618.00	10,618.00	11,255.08	11,885.36	12,527.17
2020258498000	Vehicle License	840.00	890.00	-	890.00	890.00	943.40	996.23	1,050.03
2020258499000	Vehicle:Insurance	1,320.00	1,399.00	-	1,399.00	1,399.00	1,482.94	1,565.98	1,650.55
2020258802000	Other assets	33,248.29	29,191.00	15,640.81	29,191.00	29,191.00	30,942.46	32,675.24	34,439.70
2020258802001	General vehicles	-	11,130.00	-	11,130.00	11,130.00	11,797.80	12,458.48	13,131.23
2020258802002	Equipment	2,346.81	-	-	-	-	-	-	-
2020258802003	Furniture and other off	1,736.84	8,070.00	1,736.84	4,370.00	4,370.00	4,632.20	4,891.60	5,155.75
2020258802012	Equipment:IT Agreement	1,309.36	4,494.00	-	2,494.00	2,494.00	2,643.64	2,791.88	2,942.43
2020258802014	Other Building & Fencing	-	97,266.00	-	82,266.00	82,266.00	72,201.96	76,245.27	80,362.51
2020258802021	General vehicles:Caravan Park	1,192.98	-	-	-	-	-	-	-
2020258802022	Other Building and fencing	12,235.95	-	-	-	-	-	-	-
	Total Expenditure	**761,787.84**	**887,093.00**	**367,686.13**	**890,230.64**	**890,230.64**	**1,019,115.75**	**1,076,186.23**	**1,134,300.29**
	(Surplus)/Deficit attributable to municipality	**221,765.55**	**435,398.00**	**180,472.28**	**330,535.64**	**330,535.64**	**425,839.05**	**449,686.03**	**473,969.08**

VOTE	SUB VOTE	DEPARTMENT	VOTE #	VOTE DESCRIPTION	AUDITED 2010/11	Original Budget	YTD 2011/12	Adjusted Budget 2011-12	Full Year Forcast 2011-12	BUDGET 2012-13	BUDGET 2013-14	BUDGET 2014-15
Community and Public Safety	Community and Social Services	Cemetry										
				Revenue								
			2025107507000	Burial Fees	-24,703.53	-	-19,217.08	-36,000.00	-36,000.00	-38,160.00	-40,296.96	-42,473.00
			2025107508000	Burial Permits	-1,092.14	-	-846.57	-1,400.00	-1,400.00	-1,484.00	-1,567.10	-1,651.73
			2025107527000	Grave Sites:Reservation	-	-	-	-	-	-1,000.00	-1,000.00	-1,113.02
				Total Revenue	**-25,795.67**	**-**	**-20,063.65**	**-37,400.00**	**-37,400.00**	**-40,644.00**	**-42,864.06**	**-45,237.75**
				Expenditure								
			2025108419000	Compressor:Tesing Serv	-	3,539.00	-	3,539.00	3,539.00	3,751.34	3,961.42	4,175.33
			2025108497000	Vehicle :Fuel	1,300.00	127.00	-	127.00	127.00	134.62	142.16	149.84
			2025108498000	Vehicle License	350.00	371.00	-	371.00	371.00	393.26	415.28	437.71
			2025108499000	Vehicle:Insurance	120.00	371.00	-	371.00	371.00	393.26	415.28	437.71
			2025108510000	Grave Number Plates	-	6,360.00	-	6,360.00	6,360.00	6,741.60	7,119.13	7,503.56
			2025108511000	Town and Regional Planni	-	1,378.00	-	1,378.00	1,378.00	1,460.68	1,542.48	1,625.77
			2025108802000	Other assets	-	10,388.00	-	10,388.00	10,388.00	11,011.28	11,627.91	12,255.82
				Total Expenditure	**1,770.00**	**22,534.00**	**-**	**22,534.00**	**22,534.00**	**23,886.04**	**25,223.66**	**26,585.74**
				(Surplus)/Deficit attributable to municipality	**-24,025.67**	**22,534.00**	**-20,063.65**	**-14,866.00**	**-29,732.00**	**-16,757.96**	**-17,640.41**	**-18,652.01**

VOTE	SUB VOTE	DEPARTMENT	VOTE #	VOTE DESCRIPTION	UDITED 2010/1	Original Budget	YTD 2011/12	Adjusted Budget 2011-12	Full Year Forcast 2011-12	BUDGET 2012-13	BUDGET 2013-14	BUDGET 2014-15
GOVERNANCE AND ADMINISTRATION	BUDGET & TREASURY OFFICE	Estates										
				Revenue								
			2030157108000	Rental:Surface Area and	-	-10,072.00	-	-10,072.00	-10,072.00	-10,676.32	-11,274.19	-11,883.00
			2030157118000	Rentals:Estates	-79,227.60	-123,272.00	-39,464.25	-123,272.00	-123,272.00	-130,668.32	-137,985.75	-145,436.98
			2030157555000	Farming Maintenance Fee	46,753.34	-	-	-	-	-	-	-
			2030157782000	SALE OF SAND	-1,391.04	-	-3,308.04	-5,000.00	-5,000.00	-5,300.00	-5,596.80	-5,899.03
				Total Revenue	**-33,865.30**	**-133,344.00**	**-42,772.29**	**-138,344.00**	**-138,344.00**	**-146,644.64**	**-154,856.74**	**-163,219.00**
				Expenditure								
			2030158439000	Insurance Fees	-	1,583.00	-	1,583.00	1,583.00	1,677.98	1,771.95	1,867.63
			2030158802018	Other Land and Fencing	-	1,060.00	-	-	-	-	-	-
				Total Expenditure	**-**	**2,643.00**	**-**	**1,583.00**	**1,583.00**	**1,677.98**	**1,771.95**	**1,867.63**
				(Surplus)/Deficit attributable to municipality	**-33,865.30**	**-130,701.00**	**-42,772.29**	**-136,761.00**	**-136,761.00**	**-144,966.66**	**-153,084.79**	**-161,351.37**

VOTE	SUB VOTE	DEPARTMENT	VOTE #	VOTE DESCRIPTION	AUDITED 2010/11	Original Budget	YTD 2011/12	Adjusted Budget 2011-12	Full Year Forcast 2011-12	BUDGET 2012-13	BUDGET 2013-14	BUDGET 2014-15
Community and Public Safety	Libraries	Library										
				Revenue								
			2035107251000	Fines late Library Book	-2,479.70	-2,500.00	-608.94	-1,200.00	-1,200.00	-1,272.00	-1,343.23	-1,415.77
			2035107252000	Fines Lost Library Book	-1,217.14	-750.00	-534.17	-750.00	-750.00	-795.00	-839.52	-884.86
			2035107254000	Magazines Sales	-	-50.00	-	-50.00	-50.00	-53.00	-55.97	-58.99
			2035107255000	Membership Fees	-2,635.79	-1,500.00	-945.31	-1,500.00	-1,500.00	-1,590.00	-1,679.04	-1,769.71
				Total Revenue	-6,332.63	-4,800.00	-2,088.42	-3,500.00	-3,500.00	**-3,710.00**	**-3,917.76**	**-4,129.32**
				Expenditure								
			2035107902000	SALARIES	161,639.84	145,824.00	86,602.16	160,824.00	160,824.00	320,020.80	337,941.96	356,190.83
			2035107903000	BONUS: ANNUAL	11,357.00	12,152.00	12,336.04	12,337.00	12,337.00	26,668.40	28,161.83	29,682.57
			2035107907000	Back-Pay	272.00	-	1,414.08	1,414.08	1,414.08	-	-	-
			2035107915002	Contributions:Insurance- UIF	1,409.56	1,458.00	868.86	2,058.00	2,058.00	2,890.80	3,052.68	3,217.53
			2035107915003	Contributions:Medical Aid	13,184.62	1,130.00	5,319.30	9,530.00	9,530.00	-	-	-
			2035107915004	Contributions:Pension	15,686.34	11,020.00	7,216.58	14,440.00	14,440.00	15,125.76	15,972.80	16,835.33
			2035107915006	Contributions:SALGA B/C	49.20	59.00	164.60	219.00	219.00	49.20	51.96	54.76
			2035107915007	Contributions:Skills De	1,730.40	2,916.00	863.52	2,916.00	2,916.00	2,944.80	3,109.71	3,277.63
			2035108402000	Advertising Printing &	697.46	843.00	-	843.00	843.00	893.58	943.62	994.58
			2035108439000	Insurance Fees	976.00	1,035.00	-	1,035.00	1,035.00	1,097.10	1,158.54	1,221.10
			2035108448000	Library Week	800.00	800.00	-	800.00	800.00	848.00	895.49	943.84
			2035108452000	Lost Books	-	1,800.00	-	500.00	500.00	530.00	559.68	589.90
			2035108464000	Post Box and Bag Rental	112.28	674.00	-	674.00	674.00	714.44	754.45	795.19
			2035108465000	Postage & Stamps	142.95	1,348.00	-	1,348.00	1,348.00	1,428.88	1,508.90	1,590.38
			2035108484000	Stores & Materials	275.51	235.00	-	235.00	235.00	249.10	263.05	277.25
			2035108487000	Subsistance and Travell	2,030.61	2,500.00	2,002.36	4,500.00	4,500.00	4,770.00	5,037.12	5,309.12
			2035108490000	Telephone Expenses	2,059.74	1,244.00	2,182.46	4,444.00	4,444.00	4,710.64	4,974.44	5,243.06
			2035108495000	TV Licences	219.30	2,088.00	-	588.00	588.00	623.28	658.18	693.73
				Total expenditure	**212,642.81**	**187,126.00**	**118,969.96**	**218,705.08**	**218,705.08**	**383,564.78**	**405,044.41**	**426,916.81**
				(Surplus)/Deficit attributable to municipality	**206,310.18**	**182,326.00**	**116,881.54**	**215,205.08**	**215,205.08**	**379,854.78**	**401,126.65**	**422,787.49**

VOTE	SUB VOTE	DEPARTMENT
Community and Public Safety	Public Safety	Protection Services

VOTE #	VOTE DESCRIPTION	AUDITED 2010/11	Original Budget	YTD 2011/12	Adjusted Budget 2011-12	Full Year Forcast 2011-12	BUDGET 2012-13	BUDGET 2013-14	BUDGET 2014-15
	Revenue								
2040107253000	Fines Traffic and Law E	-161,040.00	-175,000.00	-83,700.00	-128,000.00	-128,000.00	-135,680.00	-143,278.08	-151,015.10
2040107301000	Professional Driving Pe	-43,174.00	-47,191.00	-29,250.00	-47,191.00	-47,191.00	-50,022.46	-52,823.72	-55,676.20
2040107303000	Vehicle Licensing Lea	-224,374.45	-520,031.00	-109,647.85	-520,031.00	-520,031.00	-551,232.86	-582,101.90	-613,535.40
2040107306000	Vehicle Licensing Drive	-426,494.95	-238,675.00	-158,030.00	-238,675.00	-238,675.00	-252,995.50	-267,163.25	-281,590.06
2040107361000	Agency services	-	-100,000.00	-	-100,000.00	-100,000.00	-106,000.00	-111,938.00	-117,980.54
2040107513000	Certificate of Roadwort	-7,756.00	-	-2,160.00	-3,500.00	-3,500.00	-3,710.00	-3,917.76	-4,129.32
2040107523000	Escort Fees: Trafffic R	-774.18	-	-	-	-	-	-	-
2040107525000	Fitness Certificates	-2,415.00	-	-	-	-	-	-	-
2040107529000	Instruction Certificate	-5,493.00	-	-730.00	-1,400.00	-1,400.00	-1,484.00	-1,567.10	-1,651.73
2040107552000	Vehicle Examination	-19,018.00	-	-7,590.00	-15,000.00	-15,000.00	-15,900.00	-16,790.40	-17,697.08
2040107559000	BUS STOP RENTAL	-8,708.51	-7,630.00	-6,497.20	-7,630.00	-7,630.00	-8,087.80	-8,540.72	-9,001.92
	Total Revenue	**-899,246.09**	**-1,088,527.00**	**-377,605.05**	**-1,061,427.00**	**-1,061,427.00**	**-1,125,112.62**	**-1,188,118.93**	**-1,252,277.35**
	Expenditure								
2040107902000	SALARIES	771,050.09	887,233.00	378,722.04	876,233.00	876,233.00	1,213,116.12	1,281,050.63	1,350,227.36
2040107903000	BONUS: ANNUAL	52,916.78	73,936.00	56,955.51	58,936.00	58,936.00	101,093.01	106,754.22	112,518.95
2040107904000	OVERTIME	47,354.30	43,790.00	13,455.71	43,790.00	43,790.00	65,500.00	69,168.00	72,903.07
2040107907000	Back-Pay	4,400.36	-	10,506.15	11,000.00	11,000.00	-	-	-
2040107910001	Allowance :Acting	-	4,013.00	-	4,013.00	4,013.00	-	-	-
2040107910004	Allowance :Motor Vehicl	111,366.36	129,231.00	57,703.18	129,231.00	129,231.00	207,366.00	218,978.50	230,803.33
2040107910005	Allowance :Standby	24,677.20	51,048.00	9,238.88	36,048.00	36,048.00	60,228.00	63,600.77	67,035.21
2040107910006	Allowance :Uniforms	14,942.76	11,413.00	221.80	11,413.00	11,413.00	-	-	-
CREATE NEW VOTE.	Allowance :Housing	-	-	-	-	-	6,060.00	6,399.36	6,744.93
2040107915001	Contributions:Group Ins	8,306.87	3,210.00	-	3,210.00	3,210.00	3,158.40	3,335.27	3,515.38
2040107915002	Contributions:Insurance	8,683.16	8,638.00	5,142.55	8,638.00	8,638.00	10,477.45	11,064.19	11,661.66
2040107915003	Contributions:Medical A	86,867.60	75,678.00	44,251.20	88,678.00	88,678.00	95,487.60	100,834.91	106,279.99
2040107915004	Contributions:Pension	121,324.05	144,015.00	59,976.51	141,015.00	141,015.00	123,488.88	130,404.26	137,446.09
2040107915006	Contributions:SALGA B/C	738.46	461.00	636.73	1,321.00	1,321.00	441.80	466.54	491.73
2040107915007	Contributions:Skills De	9,581.08	18,212.00	4,647.36	13,212.00	13,212.00	15,128.79	15,976.00	16,838.70
2040108402000	Advertising Printing &	18,497.24	16,854.00	6,757.49	13,854.00	13,854.00	14,685.24	15,507.61	16,345.02
2040108414000	Cellphone Costs	11,165.46	7,652.00	2,932.19	6,652.00	6,652.00	7,051.12	7,445.98	7,848.07
2040108419000	Compressor:Tesing Serv	6,293.20	5,000.00	3,578.95	7,200.00	7,200.00	7,632.00	8,059.39	8,494.60
2040108428000	Entertainment	-	525.00	-	525.00	525.00	556.50	587.66	619.40
2040108431000	Fireman Allowances	1,537.08	2,809.00	768.54	2,809.00	2,809.00	2,977.54	3,144.28	3,314.07
2040108433000	Fuel	4,236.00	8,989.00	-	6,989.00	6,989.00	7,408.34	7,823.21	8,245.66
2040108437000	Health Safety Equipment	12,172.88	11,787.00	-	8,787.00	8,787.00	9,314.22	9,835.82	10,366.95
2040108438000	Insurance	11,560.00	12,254.00	-	12,254.00	12,254.00	12,989.24	13,716.54	14,457.34
2040108439000	Insurance Fees	10,855.00	10,023.00	-	10,023.00	10,023.00	10,624.38	11,219.35	11,825.19
2040108449000	Licence	3,158.00	3,347.00	157.89	3,347.00	3,347.00	3,547.82	3,746.50	3,948.81
2040108465000	Postage & Stamps	2,968.00	3,146.00	-	2,146.00	2,146.00	2,274.76	2,402.15	2,531.86
2040108468000	Professional Drivers Pe	392.06	1,798.00	-	1,798.00	1,798.00	1,905.88	2,012.61	2,121.29
2040108469000	Radio:Site Rentals	320.00	4,028.00	320.00	4,028.00	4,028.00	4,269.68	4,508.78	4,752.26
2040108470000	Rapid Licence	2,673.88	2,247.00	-	2,247.00	2,247.00	2,381.82	2,515.20	2,651.02
2040108473000	Repeater Licence	1,684.21	2,438.00	-	2,438.00	2,438.00	2,584.28	2,729.00	2,876.37
2040108475000	SABS:3% Fee Payment Ins	-	943.00	-	943.00	943.00	999.58	1,055.56	1,112.56
2040108477000	SAPS: Execution of Warr	-	100.00	-	100.00	100.00	106.00	111.94	117.98
2040108484000	Stores & Materials	1,825.09	3,146.00	1,880.73	3,146.00	3,146.00	3,334.76	3,521.51	3,711.67
2040108487000	Subsistance and Travell	11,131.92	5,000.00	809.65	5,000.00	5,000.00	5,300.00	5,596.80	5,899.03

2040108491000	Test of Speeding & Cali	6,240.00	9,429.00	-	9,429.00	9,429.00	9,994.74	10,554.45	11,124.39
2040108802000	Other assets	25,089.04	18,881.00	1,778.98	129,881.00	129,881.00	50,673.86	53,511.60	56,401.22
2040108802001	General vehicles	11,637.27	42,400.00	3,431.84	27,400.00	27,400.00	20,044.00	21,166.46	22,309.45
2040108802006	Civic Land and Building	375.00	5,618.00	-	5,618.00	5,618.00	5,955.08	6,288.56	6,628.15
2040108802013	Equipment:Photocopier Ma	4,872.70	1,769.00	1,249.38	4,769.00	4,769.00	5,055.14	5,338.23	5,626.49
2040108802023	Maitenance Plan	5,014.00	5,315.00	-	4,315.00	4,315.00	4,573.90	4,830.04	5,090.86
2040108802024	Equipment:Rapid Network	-	5,618.00	-	4,118.00	4,118.00	4,365.08	4,609.52	4,858.44
2040108802025	Equipment:Fire Hydrants	-	6,180.00	-	4,180.00	4,180.00	4,430.80	4,678.92	4,931.59
	Total Expenditure	**1,415,906.90**	**1,648,174.00**	**665,123.26**	**1,710,734.00**	**1,710,734.00**	**2,106,581.81**	**2,224,550.39**	**2,344,676.12**
	(Surplus)/Deficit attributable to municipality	**516,660.81**	**559,647.00**	**287,518.21**	**649,307.00**	**649,307.00**	**981,469.19**	**1,036,431.47**	**1,092,398.77**

VOTE	SUB VOTE	DEPARTMENT
Trading Services	Electricity Distribution	Electricity Services

VOTE #	VOTE DESCRIPTION	AUDITED 2010/11	Original Budget	YTD 2011/12	Adjusted Budget 2011-12	Full Year Forcast 2011-12	BUDGET 2012-13	BUDGET 2013-14	BUDGET 2014-15
	Revenue								
3045107051000	Availability Charges: E	-111,047.24	-44,372.00	-65,022.84	-44,372.00	-44,372.00	-49,268.23	-52,025.14	-54,834.50
3045107052000	Availability Charges:EL	-1,419,497.89	-104,806.00	-168,123.12	-104,806.00	-104,806.00	-116,366.10	-122,882.60	-129,518.26
3045107053000	Commercial Consumers:EL	-1,590,691.20	-1,850,849.00	-1,131,188.10	-1,850,849.00	-1,850,849.00	-2,154,997.64	-2,275,677.51	-2,398,564.10
3045107054000	Commercial Consumers:EL	-	-301,924.00	-	-301,924.00	-301,924.00	-335,226.22	-353,998.89	-373,114.83
3045107055000	Domestic Consumers:ELE	-	-308,434.00	558.18	-308,434.00	-308,434.00	-342,454.27	-361,631.71	-381,159.82
3045107056000	Domestic Consumers:ELEC	-1,322,839.62	-1,221,469.00	-825,932.15	-1,221,469.00	-1,221,469.00	-1,356,197.03	-1,432,144.06	-1,509,479.84
3045107057000	Domestic Consumers:ELEC Prepaid	-2,280,598.72	-2,541,846.00	-1,430,632.09	-2,541,846.00	-2,541,846.00	-2,822,211.61	-2,980,255.46	-3,141,189.26
3045107058000	Industrial Consumers:ELEC Energy C	-1,867,383.31	-1,853,631.00	-1,519,200.01	-1,853,631.00	-1,853,631.00	-2,058,086.50	-2,173,339.34	-2,290,699.67
3045107059000	Industrial Consumers:ELEC Vacant	-	-110,370.00	-	-110,370.00	-110,370.00	-122,543.81	-129,406.26	-136,394.20
3045107517000	Connection Fees:New Con	-21,780.82	-2,322.00	-22,765.17	-2,322.00	-2,322.00	-2,578.12	-2,722.49	-2,869.51
3045107539000	Remedial Charges:Non Pa	-3,960.72	-15,674.00	-	-15,674.00	-15,674.00	-17,402.84	-18,377.40	-19,369.78
	Total Revenue	**-8,417,799.52**	**-8,355,697.00**	**-5,162,305.30**	**-8,355,697.00**	**-8,355,697.00**	**-9,377,330.38**	**-9,902,460.88**	**-10,437,193.77**
	Expenditure								
3045107902000	SALARIES	550,350.03	626,355.00	341,685.96	626,355.00	626,355.00	781,552.77	825,319.73	869,886.99
3045107903000	BONUS: ANNUAL	44,008.61	57,554.00	47,549.90	57,554.00	57,554.00	65,129.40	68,776.64	72,490.58
3045107904000	OVERTIME	61,734.15	85,600.00	62,380.54	85,600.00	85,600.00	94,873.00	100,185.89	105,595.93
3045107907000	Back-Pay	9,619.88	12,757.00	12,324.02	12,757.00	12,757.00	-	-	-
3045107910003	Allowance :Housing	2,020.00	5,127.00	-	5,127.00	5,127.00	6,060.00	6,399.36	6,744.93
3045107910004	Allowance :Motor Vehicl	4,040.00	-	3,030.00	-	-	-	-	-
3045107910005	Allowance :Standby	26,186.86	44,405.00	24,000.04	44,405.00	44,405.00	119,496.00	126,187.78	133,001.92
3045107910006	Allowance :Uniforms	6,739.69	13,910.00	-	13,910.00	13,910.00	-	-	-
3045107915002	Contributions:Insurance- UIF	5,679.49	6,264.00	4,042.28	6,264.00	6,264.00	7,980.00	8,426.88	8,881.93
3045107915003	Contributions:Medical Aid	37,242.75	49,988.00	20,332.60	49,988.00	49,988.00	47,226.24	49,870.91	52,563.94
3045107915004	Contributions:Pension	61,153.11	62,721.00	39,511.57	62,721.00	62,721.00	80,667.88	85,185.28	89,785.29
3045107915006	Contributions:SALGA B/C	683.85	383.00	519.71	383.00	383.00	196.80	207.82	219.04
3045107915007	Contributions:Skills De	6,852.28	12,527.00	4,560.79	12,527.00	12,527.00	9,661.84	10,202.90	10,753.86
3045108001000	Debt impairment	-	277,573.00	-	277,573.00	277,573.00	-	-	-
3045108311000	BULK PURCHASES: ELECTRIC	6,143,247.35	7,458,023.00	4,409,784.39	8,479,232.61	8,479,232.61	8,829,929.01	9,324,405.04	9,827,922.91
3045108402000	Advertising Printing &	6,320.91	5,056.00	4,930.47	5,056.00	5,056.00	5,359.36	5,659.48	5,965.10
3045108412000	BUS FARES	-	-	220.00	-	-	-	-	-
3045108414000	Cellphone Costs	8,679.63	10,535.00	10,535.00	10,535.00	10,535.00	11,167.10	11,792.46	12,428.25
3045108417000	Commission Prepaid Elec	84,621.01	90,747.00	22,544.91	90,747.00	90,747.00	94,191.82	99,466.56	104,837.76
3045108418000	Compensation Commission	-	13,104.00	-	13,104.00	13,104.00	8,890.24	9,388.09	9,895.05
3045108431000	Fireman Allowances	602.04	742.00	301.02	742.00	742.00	786.52	830.57	875.42
3045108432000	Food	-	539.00	-	539.00	539.00	571.34	603.34	635.92
3045108438000	Insurance	32,803.00	35,895.00	-	35,895.00	35,895.00	33,048.70	34,899.43	36,784.00
3045108456000	Membership Fees A.M.E.U	1,263.16	1,348.00	-	1,348.00	1,348.00	1,428.88	1,508.90	1,590.38
3045108465000	Postage & Stamps	7,215.19	11,236.00	7,336.27	11,236.00	11,236.00	11,910.16	12,577.13	13,256.29
3045108466000	Printing Consumer Accou	13,410.27	22,903.00	-	22,903.00	22,903.00	16,277.18	17,188.70	18,116.89
3045108484000	Stores & Materials	157.18	2,120.00	5,828.95	11,660.00	11,660.00	2,359.60	2,491.74	2,626.29
3045108486000	Subscriptions	-	472.00	-	472.00	472.00	500.32	528.34	556.87
3045108487000	Subsistance and Travell	1,058.00	2,247.00	1,500.00	2,247.00	2,247.00	2,381.82	2,515.20	2,651.02
3045108490000	Telephone Expenses	15,035.45	16,793.00	5,222.34	16,793.00	16,793.00	13,800.58	14,573.41	15,360.38
3045108497000	Vehicle :Fuel	88,468.86	44,382.00	12,382.00	44,382.00	44,382.00	42,044.92	44,399.44	46,797.01
3045108498000	Vehicle License	9,474.65	7,433.00	5,907.89	7,433.00	7,433.00	7,878.98	8,320.20	8,769.49
3045108499000	Vehicle:Insurance	11,853.60	4,410.00	-	4,410.00	4,410.00	4,674.60	4,936.38	5,202.94
3045108502000	Vehicles:Compliance Cer	-	44,844.00	-	35,404.00	35,404.00	32,528.24	34,349.82	36,204.71
3045108504000	Water & Sanitation Char	2,910.00	3,371.00	3,371.00	3,371.00	3,371.00	3,573.26	3,773.36	3,977.12

3045108801001	Substations	234,628.03	43,460.00	-	43,460.00	43,460.00	46,067.60	48,647.39	51,274.34
3045108801002	Distribution Network	101,050.57	339,200.00	37,905.58	239,200.00	239,200.00	176,552.00	188,550.91	198,732.66
3045108802000	Other assets	2,661.52	10,356.00	5,596.48	10,356.00	10,356.00	10,977.36	11,592.09	12,218.07
3045108802007	Other Buildings	12,915.77	13,483.00	-	13,483.00	13,483.00	14,291.98	15,092.33	15,907.32
3045108802013	Equipment:Photocopier Ma	2,621.01	3,536.00	786.12	3,536.00	3,536.00	3,748.16	3,958.06	4,171.79
3045108802014	Other Building & Fencing	-	13,483.00	-	13,483.00	13,483.00	14,291.98	15,092.33	15,907.32
3045108802015	Other New Connection	-	4,770.00	-	4,770.00	4,770.00	5,056.20	5,339.35	5,627.67
3045108802026	TOOLS AND EQUIPMENT	-	4,028.00	-	4,028.00	4,028.00	4,269.68	4,508.78	4,752.26
3045108815000	Intangibles	104,665.81	455,970.00	33,104.50	255,970.00	255,970.00	121,328.20	128,122.58	135,041.20
3045108815003	ICL App. Suppl Services	20,304.39	19,663.00	16,201.50	19,663.00	19,663.00	20,842.78	22,009.98	23,198.51
3045108815004	ICL Annual License Fee	17,236.00	18,270.00	-	18,270.00	18,270.00	19,366.20	20,450.71	21,555.05
3045108815005	Payday Annual License Fe	8,410.00	12,360.00	-	12,360.00	12,360.00	13,101.60	13,835.29	14,582.40
3045108815006	IT Maintenance Agreement	5,801.75	6,070.00	-	6,070.00	6,070.00	6,434.20	6,794.52	7,161.42
3045108815007	SMS&CDN Annual Licence F	-	47,191.00	-	47,191.00	47,191.00	50,022.46	52,823.72	55,676.20
3045109401007	Street Lighting	2,988.45	-	-	-	-	20,000.00	21,120.00	22,260.48
3045109440001	General vehicles	6,562.25	-	26,986.57	-	-	28,605.76	30,207.69	31,838.90
	Total Expenditure	**7,763,074.55**	**10,023,304.00**	**5,170,382.40**	**10,744,513.61**	**10,744,513.61**	**10,893,102.73**	**11,503,116.48**	**12,124,284.77**
	(Surplus)/Deficit attributable to municipality	**-654,724.97**	**1,667,607.00**	**8,077.10**	**2,388,816.61**	**2,388,816.61**	**1,515,772.35**	**1,600,655.60**	**1,687,091.00**

VOTE	SUB VOTE	DEPARTMENT	VOTE #	VOTE DESCRIPTION	AUDITED 2010/11	Original Budget	YTD 2011/12	Adjusted Budget 2011-12	Full Year Forcast 2011-12	BUDGET 2012-13	BUDGET 2013-14	BUDGET 2014-15
Trading Services	Waste Management	Refuse Removal										
				Revenue								
			3050107080000	Service charges - refus	-652,840.47	-546,229.00	-342,398.09	-546,229.00	-546,229.00	-679,002.74	-717,028.89	-755,746.35
			3050107081000	Service charges - refus	-141,255.78	-151,991.00	-168,123.12	-151,991.00	-151,991.00	-161,110.46	-170,132.65	-179,319.81
			3050107083000	AVAIL:VACANT BUSINESS	-296,425.37	-	-1,131,188.10	-	-	-	-	-
			3050107557000	Income Foregone	-	-	558.18	-	-	-	-	-
			3050107790001	Free Basic Services	-	-	-825,932.15	-	-	-	-	-
			3050107803000	Availability: Vacant Res	-84,124.47	-	-1,430,632.09	-	-	-	-	-
				Total Revenue	**-1,174,646.09**	**-698,220.00**	**-3,897,715.37**	**-698,220.00**	**-698,220.00**	**-840,113.20**	**-887,159.54**	**-935,066.15**
				Expenditure								
			3050107902000	SALARIES	333,415.68	517,384.00	-1,519,200.01	517,384.00	517,384.00	580,110.12	612,596.29	645,676.49
			3050107903000	BONUS: ANNUAL	18,016.00	43,115.00	-	33,115.00	33,115.00	48,342.51	51,049.69	53,808.37
			3050107904000	OVERTIME	12,551.37	20,330.00	-22,765.17	10,330.00	10,330.00	13,140.00	13,875.84	14,625.14
			3050107907000	Back-Pay	832.00	11,383.00	-	6,383.00	6,383.00	-	-	-
			3050107910004	Allowance :Motor Vehicl	-	5,992.00	341,685.96	5,992.00	5,992.00	-	-	-
			3050107910006	Allowance :Uniforms	5,912.00	7,490.00	47,549.90	7,490.00	7,490.00	-	-	-
			3050107915002	Contributions:Insurance UIF	3,598.55	5,174.00	62,380.54	5,174.00	5,174.00	5,570.04	5,881.98	6,199.59
			3050107915003	Contributions:Medical A	8,341.80	50,057.00	12,324.02	50,057.00	50,057.00	32,457.60	34,275.23	36,126.09
			3050107915004	Contributions:Pension	8,141.25	42,620.00	-	42,620.00	42,620.00	40,626.36	42,901.44	45,218.11
			3050107915006	Contributions:SALGA B/C	2,207.76	471.00	3,030.00	3,511.00	3,511.00	393.40	415.43	437.86
			3050107915007	Contributions:Skills De	1,846.75	10,348.00	24,000.04	10,348.00	10,348.00	6,123.84	6,466.77	6,815.98
			3050108001000	Debt impairment	-	44,979.00	-	44,979.00	44,979.00	-	-	-
			3050108402000	Advertising Printing &	318.00	674.00	4,042.28	674.00	674.00	714.44	754.45	795.19
			3050108412000	BUS FARES	-	2,455.00	20,332.60	1,055.00	1,055.00	1,118.30	1,180.92	1,244.69
			3050108439000	Insurance Fees	349.00	370.00	39,511.57	370.00	370.00	392.20	414.16	436.53
			3050108455000	Medical Check-Ups	-	1,049.00	519.71	1,049.00	1,049.00	1,111.94	1,174.21	1,237.62
			3050108463000	Plot Clearing Expenses	-	1,000.00	4,560.79	500.00	500.00	530.00	559.68	589.90
			3050108465000	Postage & Stamps	1,408.31	1,685.00	-	685.00	685.00	726.10	766.76	808.17
			3050108472000	Refuse Bags	7,355.99	7,798.00	4,409,784.39	10,098.00	10,098.00	8,703.88	9,191.30	9,687.63
			3050108481000	Signage Posts	-	3,000.00	4,930.47	1,500.00	1,500.00	1,590.00	1,679.04	1,769.71
			3050108484000	Stores & Materials	2,818.47	4,214.00	220.00	3,214.00	3,214.00	3,406.84	3,597.62	3,791.89
			3050108497000	Vehicle :Fuel	6,425.37	56,967.00	10,535.00	56,967.00	56,967.00	35,385.02	37,366.58	39,384.38
			3050108498000	Vehicle License	10,397.33	7,601.00	22,544.91	7,601.00	7,601.00	8,057.06	8,508.26	8,967.70
			3050108499000	Vehicle:Insurance	5,670.00	6,010.00	-	6,010.00	6,010.00	6,370.60	6,727.35	7,090.63
			3050108802001	General vehicles	87,956.52	101,933.00	301.02	76,933.00	76,933.00	66,548.98	70,275.72	74,070.61
				Total Expenditure	**517,162.15**	**954,099.00**	**3,466,288.02**	**904,039.00**	**904,039.00**	**861,419.23**	**909,658.71**	**958,780.28**
				(Surplus)/Deficit attributable to municipality	**-657,483.94**	**255,879.00**	**-431,427.35**	**205,819.00**	**205,819.00**	**21,306.03**	**22,499.17**	**23,714.12**

VOTE	SUB VOTE	DEPARTMENT
Trading Services	Road Transport	Engineering Services

VOTE #	VOTE DESCRIPTION	AUDITED 2010/11	Original Budget	YTD 2011/12	Adjusted Budget 2011-12	Full Year Forcast 2011-12	BUDGET 2012-13	BUDGET 2013-14	BUDGET 2014-15
	Revenue								
4055107505000	Building Plan Fees	-17,824.22	-	-1,038.89	-2,500.00	-2,500.00	-2,650.00	-2,798.40	-2,949.51
4055107506000	Building Plan Permits	-	-	-	-	-	-	-	-
4055107520000	Encroachment fees	-35.35	-	-31.75	-60.00	-60.00	-63.60	-67.16	-70.79
4055107536000	Plant Hire	-122,611.70	-	-4,078.85	-6,000.00	-6,000.00	-6,360.00	-6,716.16	-7,078.83
4055107548000	Tender Documents	-33,086.96	-	-25,550.00	-28,000.00	-28,000.00	-29,680.00	-31,342.08	-33,034.55
4055107550000	Town Planning Fees:King	-	-	-	-	-	-	-	-
	Total Revenue	**-173,558.23**	**-**	**-30,699.49**	**-36,560.00**	**-36,560.00**	**-38,753.60**	**-40,923.80**	**-43,133.69**
	Expenditure								
4055107902000	SALARIES	1,267,580.82	1,637,979.00	777,631.36	1,637,979.00	1,637,979.00	2,024,651.18	2,138,031.64	2,253,485.35
4055107903000	BONUS: ANNUAL	68,741.16	89,862.00	92,723.42	92,723.42	92,723.42	112,831.95	119,150.54	125,584.67
CREATE NEW VOTE	Performance Bonus	-	-	-	-	-	35,000.00	36,960.00	38,955.84
4055107904000	OVERTIME	16,408.12	17,923.00	10,501.75	21,923.00	21,923.00	-	-	-
4055107907000	Back-Pay	165,440.36	126,116.00	29,070.29	33,116.00	33,116.00	-	-	-
4055107907001	Backpay Civil Services	-	135,755.00	67,026.98	75,755.00	75,755.00	-	-	-
4055107910001	Allowance :Acting	-	2,675.00	-	2,675.00	2,675.00	-	-	-
4055107910003	Allowance :Housing	29,494.76	31,560.00	-	31,560.00	31,560.00	6,060.00	6,399.36	6,744.93
4055107910004	Allowance :Motor Vehicl	29,494.76	63,119.00	-	43,119.00	43,119.00	-	-	-
4055107910006	Allowance :Uniforms	4,500.00	6,477.00	-	6,477.00	6,477.00	-	-	-
4055107915001	Contributions:Group Ins	-	2,176.00	-	2,176.00	2,176.00	1,368.72	1,445.37	1,523.42
4055107915002	Contributions:Insurance-UIF	12,043.86	16,189.00	6,958.11	16,189.00	16,189.00	19,102.40	20,172.13	21,261.43
4055107915003	Contributions:Medical Aid	29,971.20	-	16,977.20	34,000.00	34,000.00	21,654.64	22,867.30	24,102.13
4055107915004	Contributions:Pension	84,478.30	90,619.00	40,063.29	90,619.00	90,619.00	96,062.82	101,442.34	106,920.22
4055107915006	Contributions:SALGA B/C	5,351.88	624.00	4,997.02	10,004.00	10,004.00	688.00	726.53	765.76
4055107915007	Contributions:Skills De	9,732.00	31,835.00	3,722.40	11,835.00	11,835.00	27,135.76	28,655.36	30,202.75
4055108324000	Equipment:IT Equipment	675.44	3,472.00	228.05	3,472.00	3,472.00	3,680.32	3,886.42	4,096.28
4055108402000	Advertising, Printing &	15,386.66	15,169.00	6,775.52	15,169.00	15,169.00	13,079.14	13,811.57	14,557.40
4055108412000	BUS FARES	-	-	200.00	-	-	-	-	-
4055108414000	Cellphone Costs	13,703.00	30,129.00	15,129.00	30,129.00	30,129.00	15,936.74	16,829.20	17,737.97
4055108415000	Cellphone Costs:Council	6,150.00	-	3,150.00	-	-	18,000.00	19,008.00	20,034.43
4055108420000	Copy and Drawing Paper	-6.00	506.00	-	506.00	506.00	536.36	566.40	596.98
4055108431000	Fireman Allowances	-	1,400.00	-	1,400.00	1,400.00	484.00	511.10	538.70
4055108438000	Insurance	6,790.24	3,297.00	-	3,297.00	3,297.00	2,494.82	2,634.53	2,776.79
4055108460000	NHBRC:Annual Subscriptio	-	801.00	-	801.00	801.00	849.06	896.61	945.02
4055108462000	Pesticides Herbicides	-	525.00	-	525.00	525.00	556.50	587.66	619.40
4055108478000	Security Services	2,557.33	28,090.00	-	28,090.00	28,090.00	11,775.40	12,434.62	13,106.30
4055108484000	Stores & Materials	651.18	1,405.00	2,199.52	1,405.00	1,405.00	1,489.30	1,572.70	1,657.63
4055108486000	Subscriptions	-	210.00	-	210.00	210.00	222.60	235.07	247.76
4055108487000	Subsistance and Travell	20,906.70	26,500.00	8,085.83	26,500.00	26,500.00	25,090.00	26,495.04	27,925.77
4055108489000	Telephone and Internet	7,483.53	10,000.00	-	10,000.00	10,000.00	8,600.00	9,081.60	9,572.01
4055108490000	Telephone Expenses	5,147.95	3,109.00	2,727.19	6,109.00	6,109.00	6,475.54	6,838.17	7,207.43
4055108493000	Town and Regional Plann	-	562.00	-	562.00	562.00	595.72	629.08	663.05
4055108497000	Vehicle :Fuel	14,100.65	157,304.00	5,184.46	67,304.00	67,304.00	31,342.24	33,097.41	34,884.67
4055108498000	Vehicle License	2,298.00	11,252.00	-	11,252.00	11,252.00	11,927.12	12,595.04	13,275.17
4055108499000	Vehicle:Insurance	17,600.01	18,656.00	-	18,656.00	18,656.00	17,775.36	18,770.78	19,784.40
4055108507000	Departmental Charge Out	-	26,200.00	-	-	-	-	-	-
4055108801000	Repairs and maintenance	77,391.12	206,700.00	22,691.49	106,700.00	106,700.00	103,102.00	108,875.71	114,755.00
4055108801003	ROADS AND STORMWATER	75,477.31	168,540.00	17,638.56	88,540.00	88,540.00	53,852.40	56,868.13	59,939.01
4055108802000	Other assets	605.76	42,100.00	-	27,100.00	27,100.00	18,726.00	19,774.66	20,842.49
4055108802001	General vehicles	71,434.50	74,200.00	4,393.72	124,200.00	124,200.00	83,652.00	88,336.51	93,106.68
4055108802003	Furniture and other off	-	1,696.00	-	1,696.00	1,696.00	1,797.76	1,898.43	2,000.95
4055108802013	Equipment:Photocopier Ma	8,922.30	26,966.00	3,023.92	11,966.00	11,966.00	10,683.96	11,282.26	11,891.50
4055108802016	Other:Radio Network	-	5,300.00	1,311.50	5,734.41	5,734.41	6,078.47	6,418.87	6,765.49
4055108802017	Other:Roads Signs,Paint	6,486.60	12,360.00	19,660.00	32,360.00	32,360.00	4,301.60	4,542.49	4,787.78
4055108815009	Equipment: IT Equipment	-	3,472.00	-	3,472.00	3,472.00	3,680.32	3,886.42	4,096.28
	Total Expenditure	**2,076,979.50**	**3,133,030.00**	**1,162,070.58**	**2,737,305.83**	**2,737,305.83**	**2,801,340.20**	**2,958,215.25**	**3,117,958.88**
	(Surplus)/Deficit atributable to municipality	**1,903,421.27**	**3,133,030.00**	**1,131,371.09**	**2,700,745.83**	**2,700,745.83**	**2,762,586.60**	**2,917,291.45**	**3,074,825.19**

EMADLANGENI MUNICIPALITY:TOTAL DEPARTMENTAL SUMMARIES MEDIUM TERM
EXPENDITURE FRAMEWORK:BUDGET 2012/2013

MUNICIPAL MANAGER	Original Budget 2011/2012	YTD Movement 2011/2012	Adjustment budget 2011/2012	Full Year Forecast 2011/2012	Budget Year2014/2015	Budget Year +1 2013/2014	Budget Year +2 2014/15
Operating Revenue	-	-	-	-	-	-	-
Operating Expenditure	**1,753,020**	**921,110**	**1,950,870**	**1,950,870**	**1,968,619**	**2,078,862**	**2,191,120**
Employee Related Costs	1,422,517	768,087	1,612,231	1,612,231	1,649,662	1,742,043	1,836,113
General Expenses	330,503	153,022	338,639	338,639	318,957	336,819	355,007
Deficit/(Surplus)	**1,753,020**	**921,110**	**1,950,870**	**1,950,870**	**1,968,619**	**2,078,862**	**2,191,120**
Capital Revenue	-8,684,000	-	-10,462,039	-10,462,039	-10,461,000	-11,035,000	-11,673,000
Capital Expenditure	**8,684,000**	**4,232,353**	**8,684,000**	**8,684,000**	**10,511,000**	**11,087,500**	**11,728,125**
Net Result	-	**4,232,353**	**-1,778,039**	**-1,778,039**	**50,000**	**52,500**	**55,125**

COUNCIL GENERAL	Original Budget 2011/2012	YTD Movement 2011/2012	Adjustment budget 2011/2012	Full Year Forecast 2011/2012	Budget Year 2012/2013	Budget Year +1 2013/2014	Budget Year +2 2014/2015
Operating Revenue	-12,256,000	-9,192,000	-12,256,000	-12,256,000	-13,989,000	-15,082,000	-16,177,000
Operating Expenditure	**9,104,007**	**1,382,961**	**4,699,036**	**7,302,937**	**7,689,088**	**3,602,544**	**3,922,364**
Employee Related Costs	1,429,175	680,140	1,505,175	1,505,175	1,651,802	1,744,303	1,838,495
General Expenses	3,549,873	642,254	-31,718	2,572,183	5,878,497	1,690,559	1,907,132
Debt Impairment	1,666,097	-	1,066,717	1,066,717	-	-	-
Depreciation and Amortisation	2,309,060	-	2,009,060	2,009,060	-	-	-
Finance costs	147,802	59,731	147,802	147,802	156,670	165,444	174,378
Other Expenditure	-	-	-	-	-	-	-
Repairs & Maintenance	2,000	837	2,000	2,000	2,120	2,239	2,360
Deficit/(Surplus)	**-3,151,993**	**-7,809,039**	**-7,556,964**	**-4,953,063**	**-6,299,912**	**-11,479,456**	**-12,254,636**
Capital Revenue	-	-	-	-	-	-	-
Capital Expenditure	**342,000**	-	**342,000**	**342,000**	**100,000**	**250,000**	**260,000**
Net Result	**342,000**	-	**342,000**	**342,000**	**100,000**	**250,000**	**260,000**

CORPORATE SERVICES	Original Budget 2011/2012	YTD Movement 2011/2012	Adjustment budget 2011/2012	Full Year Forecast 2011/2012	Budget Year2012/2013	Budget Year +1 2013/2014	Budget Year +2 2014/2015
Operating Revenue	-	-1,036	-2,000	-2,000	-2,120	-2,239	-2,360
Operating Expenditure	**2,272,190**	**1,135,107**	**2,787,974**	**2,787,974**	**3,101,305**	**3,274,978**	**4,079,459**
Employee Related Costs	1,843,605	981,159	1,887,605	1,887,605	2,113,029	2,231,358	2,351,852
General Expenditure	400,945	136,307	862,729	862,729	967,378	1,021,551	1,704,347
Other Expenditure	-	-	-	-	-	-	-
Repairs & Maintenance	27,640	17,641	37,640	37,640	20,898	22,069	23,260
Deficit/(Surplus)	**2,272,190**	**1,134,071**	**2,785,974**	**2,785,974**	**3,099,185**	**3,272,740**	**4,077,099**
Capital Revenue	-	-	-	-	-	-	-
Capital Expenditure	-	**129,082**	**500,000**	**500,000**	**200,000**	**210,000**	**220,500**
Net Result	-	**-129,082**	**-500,000**	**-500,000**	**-200,000**	**-210,000**	**-220,500**

BUDGET & TREASURY	Original Budget 2011/2012	YTD Movement 2011/2012	Adjustment budget 2011/2012	Full Year Forecast 2011/2012	Budget Year2012/2013	Budget Year +1 2013/2014	Budget Year +2 2014/2015
Operating Revenue	-12,791,289	-3,357,481	-13,279,389	-13,279,389	-14,664,876	-16,987,237	-17,652,862
Operating Expenditure	**9,982,747**	**1,928,047**	**10,960,156**	**10,960,156**	**10,948,850**	**13,063,113**	**13,516,635**
Employee Related Costs	2,173,330	1,473,719	2,381,984	2,381,984	2,282,502	2,410,322	2,540,479
General Expenditure	1,500,280	276,016	1,499,035	1,499,035	1,223,977	1,292,519	1,362,315
Debt Impairment	-	-	500,000	500,000	495,000	522,720	550,947
Depreciation and Amortisation	-	-	-	-	2,098,086	2,215,579	2,335,220
Finance Costs	-	-	-	-	-	-	-
Grant Expenditure	6,300,000	169,774	6,560,000	6,560,000	4,837,000	6,609,000	6,714,000
Other Expenditure	-	-	-	-	-	-	-
Repairs & Maintenance	9,137	8,539	19,137	19,137	12,285	12,973	13,674
Deficit/(Surplus)	**-2,808,542**	**-1,429,435**	**-2,319,233**	**-2,319,233**	**-3,716,027**	**-3,924,124**	**-4,136,027**
Capital Revenue							
Capital Expenditure	-	-	-	-	-	-	-
Net Result	-	-	-	-	-	-	-

COMMUNITY SERVICES	Original Budget 2011/2012	YTD Movement 2011/2012	Adjustment budget 2011/2012	Full Year Forecast 2011/2012	Budget Year2012/2013	Budget Year +1 2013/2014	Budget Year +2 2014/2015
Operating Revenue	-	-	-	-	-	-	-

Operating Expenditure	**869,623**	**316,165**	**802,455**	**802,455**	**1,087,491**	**1,148,390**	**1,210,403**
Employee Related Costs	785,061	298,864	663,069	663,069	942,412	995,187	1,048,927
General Expenditure	60,405	14,507	117,229	117,229	124,593	131,570	138,675
Other Expenses	-	-	-	-	-	-	-
Repairs & Maintenance	24,157	2,795	22,157	22,157	20,486	21,634	22,802
Deficit/(Surplus)	**869,623**	**316,165**	**802,455**	**802,455**	**1,087,491**	**1,148,390**	**1,210,403**
Capital Revenue	-	-	-	-	-	-	-
Capital Expenditure	-	-	-	-	**50,000**	**52,500**	**55,125**
Net Result	-	-	-	-	**50,000**	**52,500**	**55,125**

Parks	Original Budget 2011/2012	YTD Movement 2011/2012	Adjustment budget 2011/2012	Full Year Forecast 2011/2012	Budget Year2012/2013	Budget Year +1 2013/2014	Budget Year +2 2014/2015
Operating Revenue	-	-	-	-	-	-	-
Operating Expenditure	**1,631,619**	**961,561**	**1,809,013**	**1,809,013**	**1,809,991**	**1,911,351**	**2,014,564**
Employee Related Costs	1,543,558	932,052	1,736,952	1,736,952	1,743,607	1,841,249	1,940,676
General Expenditure	55,456	18,914	44,456	44,456	43,123	45,538	47,997
Other Expenditure	-	-	-	-	-	-	-
Repairs & Maintenance	32,605	10,596	27,605	27,605	23,261	24,564	25,890
Deficit/(Surplus)	**1,631,619**	**961,561**	**1,809,013**	**1,809,013**	**1,809,991**	**1,911,351**	**2,014,564**
Capital Revenue	-	-	-	-	-	-	-
Capital Expenditure	**117,058**	-	**117,058**	**117,058**	-	-	-
Net Result	**117,058**	-	**117,058**	**117,058**	-	-	-

Agri Village	Original Budget 2011/2012	YTD Movement 2011/2012	Adjustment budget 2011/2012	Full Year Forecast 2011/2012	Budget Year2012/2013	Budget Year +1 2013/2014	Budget Year +2 2014/2015
Operating Revenue	-	-	-	-	-	-	-
Operating Expenditure	**627**	-	**627**	**627**	-	-	-
Employee Related Costs	-	-	-	-	-	-	-
General Expenses	627	-	627	627	-	-	-
Other Expenditure	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-
Deficit/(Surplus)	**627**	-	**627**	**627**	-	-	-
Capital Revenue	-	-	-	-	-	-	-
Capital Expenditure	-	-	-	-	-	-	-
Net Result	-	-	-	-	-	-	-

Balele Game Park	Original Budget 2011/2012	YTD Movement 2011/2012	Adjustment budget 2011/2012	Full Year Forecast 2011/2012	Budget Year2012/2013	Budget Year +1 2013/2014	Budget Year +2 2014/2015
Operating Revenue	-193,822	-200,436	-446,822	-446,822	-873,631	-915,835	-965,290
Operating Expenditure	**944,242**	**313,213**	**787,281**	**787,281**	**920,800**	**972,364**	**1,024,872**
Employee Related Costs	501,847	291,611	542,886	542,886	715,741	755,822	796,637
General Expenditure	78,219	19,849	90,219	90,219	72,632	76,700	80,841
Other Expenditure	-	-	-	-	-	-	-
Repairs & Maintenance	364,176	1,754	154,176	154,176	132,427	139,842	147,394
Deficit/(Surplus)	**750,420**	**112,778**	**340,459**	**340,459**	**47,168**	**56,530**	**59,582**
Capital Revenue	-	-	-	-	-	-	-
Capital Expenditure	**658,500**	-	**658,500**	**658,500**	-	-	-
Net Result	**-658,500**	-	**-658,500**	**-658,500**	-	-	-

Balele Recreation	Original Budget 2011/2012	YTD Movement 2011/2012	Adjustment budget 2011/2012	Full Year Forecast 2011/2012	Budget Year2012/2013	Budget Year +1 2013/2014	Budget Year +2 2014/2015
Operating Revenue	-451,695	-187,214	-559,695	-559,695	-593,277	-626,500	-660,331
Operating Expenditure	**887,093**	**367,686**	**890,231**	**890,231**	**1,019,116**	**1,076,186**	**1,134,300**
Employee Related Costs	641,515	320,554	675,536	675,536	822,392	868,446	915,342
General Expenditure	97,427	29,755	85,244	85,244	74,505	78,678	82,926
Other Expenditure	-	-	-	-	-	-	-
Repairs & Maintenance	148,151	17,378	129,451	129,451	122,218	129,062	136,032
Deficit/(Surplus)	**435,398**	**180,472**	**330,536**	**330,536**	**425,839**	**449,686**	**473,969**
Capital Revenue	-	-	-	-	-	-	-
Capital Expenditure	-	-	-	-	-	-	-
Net Result	-	-	-	-	-	-	-

Cemetry	Original Budget 2011/2012	YTD Movement 2011/2012	Adjustment budget 2011/2012	Full Year Forecast 2011/2012	Budget Year2012/2013	Budget Year +1 2013/2014	Budget Year +2 2014/2015
Operating Revenue	-	-20,064	-37,400	-37,400	-40,644	-42,920	-45,238

Operating Expenditure	22,534	-	22,534	22,534	23,886	25,224	26,586
Employee Related Costs	-	-	-	-	-	-	-
General Expenses	12,146	-	12,146	12,146	12,875	13,596	14,330
Other Expenditure	-	-	-	-	-	-	-
Repairs & Maintenance	10,388	-	10,388	10,388	11,011	11,628	12,256
Deficit/(Surplus)	22,534	-20,064	-14,866	-14,866	-16,758	-17,696	-18,652
Capital Revenue	-	-	-	-	-	-	-
Capital Expenditure	-	-	-	-	-	-	-
Net Result	-	-	-	-	-	-	-

Municipal Buildings	Original Budget 2011/2012	YTD Movement 2011/2012	Adjustment budget 2011/2012	Full Year Forecast 2011/2012	Budget Year2012/2013	Budget Year +1 2013/2014	Budget Year +2 2014/2015
Operating Revenue	-278,996	-222,674	-278,996	-278,996	-355,220	-375,112	-395,368
Operating Expenditure	512,236	91,250	313,326	313,326	292,124	308,483	325,141
Employee Related Costs	71,689	38,011	72,599	72,599	72,953	77,038	81,198
General Expenses	236,167	46,608	136,347	136,347	126,528	133,613	140,829
Other Expenditure	-	-	-	-	-	-	-
Repairs & Maintenance	204,380	6,631	104,380	104,380	92,643	97,831	103,114
Deficit/(Surplus)	233,240	-131,424	34,330	34,330	-63,096	-66,629	-70,227
Capital Revenue	-	-	-	-	-	-	-
Capital Expenditure	-	-	-	-	-	-	-
Net Result	-	-	-	-	-	-	-

Estates	Original Budget 2011/2012	YTD Movement 2011/2012	Adjustment budget 2011/2012	Full Year Forecast 2011/2012	Budget Year2012/2013	Budget Year +1 2013/2014	Budget Year +2 2014/2015
Operating Revenue	-133,344	-42,772	-138,344	-138,344	-146,645	-154,857	-163,219
Operating Expenditure	2,643	-	1,583	1,583	1,678	1,772	1,868
Employee Related Costs	-	-	-	-	-	-	-
General Expenditure	2,643	-	1,583	1,583	1,678	1,772	1,868
Other Expenditure	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-
Deficit/(Surplus)	-130,701	-42,772	-136,761	-136,761	-144,967	-153,085	-161,351
Capital Revenue	-	-	-	-	-	-	-
Capital Expenditure	-	-	-	-	-	-	-
Net Result	-	-	-	-	-	-	-

Library	Original Budget 2011/2012	YTD Movement 2011/2012	Adjustment budget 2011/2012	Full Year Forecast 2011/2012	Budget Year2012/2013	Budget Year +1 2013/2014	Budget Year +2 2014/2015
Operating Revenue	-4,800	-2,088	-3,500	-3,500	-3,710	-3,918	-4,129
Operating Expenditure	187,126	118,970	218,705	218,705	383,565	405,044	426,917
Employee Related Costs	174,559	114,785	203,738	203,738	367,700	388,291	409,259
General Expense	12,567	4,185	14,967	14,967	15,865	16,753	17,658
Other Expenditure	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-
Deficit/(Surplus)	182,326	116,882	215,205	215,205	379,855	401,127	422,787
Capital Revenue	-	-	-	-	-	-	-
Capital Expenditure	-	-	-	-	-	-	-
Net Result	-	-	-	-	-	-	-

Protection Services	Original Budget 2011/2012	YTD Movement 2011/2012	Adjustment budget 2011/2012	Full Year Forecast 2011/2012	Budget Year2012/2013	Budget Year +1 2013/2014	Budget Year +2 2014/2015
Operating Revenue	-988,527	-377,605	-961,427	-961,427	-1,019,113	-1,076,183	-1,134,297
Operating Expenditure	1,648,174	665,123	1,710,734	1,710,734	2,106,582	2,224,550	791,848
Employee Related Costs	1,453,687	642,226	1,429,547	1,429,547	1,904,524	2,011,177	566,952
General Expenditure	108,706	16,437	100,906	100,906	106,960	112,950	119,049
Other Expenditure	-	-	-	-	-	-	-
Repairs & Maintenance	85,781	6,460	180,281	180,281	95,098	100,423	105,846
Deficit/(Surplus)	659,647	287,518	749,307	749,307	1,087,469	1,148,367	-342,449
Capital Revenue	-	-	-	-	-	-	-
Capital Expenditure	-	1,528	150,000	150,000	160,000	168,000	176,400
Net Result	-	-1,528	-150,000	-150,000	-160,000	-168,000	-176,400

Electricity Services	Original Budget 2011/2012	YTD Movement 2011/2012	Adjustment budget 2011/2012	Full Year Forecast 2011/2012	Budget Year2012/2013	Budget Year +1 2013/2014	Budget Year +2 2014/2015
Operating Revenue	-8,355,697	-5,162,305	-8,355,697	-8,355,697	-9,377,330	-9,902,461	-10,437,194

Operating Expenditure	**10,023,304**	**5,170,382**	**10,744,514**	**10,744,514**	**10,893,103**	**11,503,116**	**12,124,285**
Employee Related Costs	978,333	560,238	978,333	978,333	1,213,630	1,281,594	1,350,800
General Expenditure	421,089	95,980	421,089	421,089	402,354	424,886	447,830
Debt Impairement	277,573	-	277,573	277,573	-	-	-
Bulk Purchaces	7,458,023	4,409,784	8,479,233	8,479,233	8,829,929	9,324,405	9,827,923
Other Expenditure	-	-	-	-	-	-	-
Repairs & Maintenance	888,286	104,379	588,286	588,286	447,189	472,232	497,732
Deficit/(Surplus)	**1,667,607**	**8,077**	**2,388,817**	**2,388,817**	**1,515,772**	**1,600,656**	**1,687,091**
Capital Revenue	-	-	-	-	-	-	-
Capital Expenditure	**52,698**	-	**52,698**	**52,698**	**200,000**	**210,000**	**220,500**
Net Result	52,698	-	52,698	52,698	200,000	210,000	220,500

Refuse Removal	**Original Budget 2011/2012**	**YTD Movement 2011/2012**	**Adjustment budget 2011/2012**	**Full Year Forecast 2011/2012**	**Budget Year2012/2013**	**Budget Year +1 2013/2014**	**Budget Year +2 2014/2015**
Operating Revenue	-698,220	-615,020	-698,220	-698,220	-840,113	-887,160	-935,066
Operating Expenditure	**954,099**	**188,010**	**904,039**	**904,039**	**861,419**	**909,659**	**958,780**
Employee Related Costs	759,343	163,781	737,383	737,383	726,764	767,463	808,906
General Expenditure	92,823	20,439	89,723	89,723	68,106	71,920	75,804
Other Expenditure	-	-	-	-	-	-	-
Repairs & Maintenance	101,933	3,789	76,933	76,933	66,549	70,276	74,071
Deficit/(Surplus)	**255,879**	**-427,010**	**205,819**	**205,819**	**21,306**	**22,499**	**23,714**
Capital Revenue	-	-	-	-	-	-	-
Capital Expenditure	-	-	-	-	-	-	-
Net Result	-	-	-	-	-	-	-

Engineering Services	**Original Budget 2011/2012**	**YTD Movement 2011/2012**	**Adjustment budget 2011/2012**	**Full Year Forecast 2011/2012**	**Budget Year2012/2013**	**Budget Year +1 2013/2014**	**Budget Year +2 2014/2015**
Operating Revenue	-	-30,699	-36,560	-36,560	-38,754	-40,924	-43,134
Operating Expenditure	**3,133,030**	**1,162,071**	**2,737,306**	**2,737,306**	**2,801,340**	**2,958,215**	**3,117,959**
Employee Related Costs	2,283,238	1,067,951	2,140,279	2,140,279	2,378,492	2,511,688	2,647,319
General Expenditure	308,458	25,401	195,258	195,258	136,973	144,644	152,455
Other Expenditure	-	-	-	-	-	-	-
Repairs & Maintenance	541,334	68,719	401,768	401,768	285,875	301,883	318,185
Deficit/(Surplus)	**3,133,030**	**1,131,371**	**2,700,746**	**2,700,746**	**2,762,587**	**2,917,291**	**3,074,825**
Capital Revenue	-	-	-	-	-	-	-
Capital Expenditure	**400,000**	**29,321**	**400,000**	**400,000**	-	-	-
Net Result	**-400,000**	**-29,321**	**-400,000**	**-400,000**	-	-	-

ELM MEDIUM TERM EXPENDITURE FRAMEWORK 2012-2013 SUMMARY
EXPENDITURE BY CATEGORY

EXPENDITURE BY TYPE	Original Budget 2011/2012	YTD Movement 2011/2012	Adjustment budget 2011/2012	Full Year Forecast 2011/2012	Budget Year 2012/13	Budget Year +1 2013/2014	Budget Year +2 2014/15	Percentage Expression
Employee Related Costs	14,632,282	7,653,038	15,062,143	15,062,143	16,933,407	17,881,677	18,847,288	32%
Remuneration of Councillors	1,429,175	680,140	1,505,175	1,505,175	1,651,802	1,744,303	1,838,495	3%
Debt Impairment	1,943,670	-	1,844,290	1,844,290	495,000	522,720	550,947	1%
Depreciation and Amortisation	2,309,060	-	2,009,060	2,009,060	2,098,086	2,215,579	2,335,220	4%
Finance Costs	147,802	59,731	147,802	147,802	156,670	165,444	174,378	0%
Bulk Purchases-Electricity	7,458,023	4,409,784	8,479,233	8,479,233	8,829,929	9,324,405	9,827,923	17%
Grant Expenditure-Operational	6,300,000	169,774	6,560,000	6,560,000	4,837,000	6,609,000	6,714,000	9%
General Expenses	7,268,334	1,156,269	7,768,069	7,768,069	4,955,971	5,233,505	5,516,115	9%
Repairs and Maintenance	2,439,968	249,518	1,754,202	1,754,202	1,332,060	1,406,656	1,482,615	3%
Capital Expenditure	10,254,256	4,392,285	10,904,256	10,904,256	11,221,000	11,978,000	12,660,650	21%
TOTALS	54,182,570	18,770,538	56,034,230	56,034,230	52,510,925	57,081,289	59,947,630	100%

ELM MEDIUM TERM EXPENDITURE FRAMEWORK 2012-2013 REVENUE BY SOURCE

REVENUE BY SOURCE	Original Budget 2011/2012	YTD Movement 2011/2012	Adjustment budget 2011/2012	Full Year Forecast 2011/2012	Budget Year 2012/13	Budget Year +1 2013/2014	Budget Year +2 2014/15	Percentage Expression
Property rates	-8,169,012	-2,986,078	-8,169,012	-8,169,012	-8,859,153	-9,355,265	-9,860,450	17%
Property rates - penalties & collection charges	-230,000	-5,986	-230,000	-230,000	-243,800	-257,453	-271,355	0%
Service charges - electricity revenue	-8,355,697	-5,162,305	-8,355,697	-8,355,697	-9,377,330	-9,902,461	-10,437,194	18%
Service charges - refuse revenue	-698,220	-615,020	-698,220	-698,220	-840,113	-887,160	-935,066	2%
Rental of facilities and equipment	-1,065,487	-457,481	-1,076,487	-1,076,487	-1,200,560	-1,267,791	-1,336,252	2%
Interest earned - external investments	-533,277	-269,262	-533,277	-533,277	-615,274	-649,729	-684,814	1%
Fines	-179,800	-65,788	-131,500	-131,500	-139,390	-147,196	-155,144	0%
Licences and permits	-805,897	-323,561	-849,197	-849,197	-951,149	-1,004,413	-1,058,651	2%
Agency services	-100,000	-	-100,000	-100,000	-106,000	-111,936	-117,981	0%
Transfers recognised - Operational(FMG, Equitable sh	-14,715,000	-9,192,000	-15,100,000	-15,100,000	-18,826,000	-21,691,000	-22,891,000	36%
Transfers recognised - Capital	-8,684,000	-	-10,462,039	-10,462,039	-10,461,000	-11,035,000	-11,673,000	20%
Other revenue	-	-333,913	-510,660	-510,660	-891,664	-934,877	-985,360	2%
Gains on disposal of PPE	-1,400,000	-	-1,400,000	-1,400,000	-	-	-	0%
TOTALS	-44,936,390	-19,411,395	-47,616,089	-47,616,089	-52,511,432	-57,244,281	-60,406,268	100%
NET EFFECT:DEFICIT/(SURPLUS)	9,246,180	-640,858	8,418,141	8,418,141	-507	-162,992	-458,637	-

ELM MEDIUM TERM EXPENDITURE FRAMEWORK 2012-2013- SUMMARY
EXPENDITURE BY CATEGORY

EXPENDITURE BY CATEGORY	Original Budget 2011/2012	YTD Movement 2011/2012	Adjustment budget 2011/2012	Full Year Forecast 2011/2012	Budget Year 2012/13	Budget Year +1 2013/2014	Budget Year +2 2014/15	Percentage Expression
Employee Related Costs	14,632,282	7,653,038	15,062,143	15,062,143	16,933,407	17,881,677	18,847,288	32%
Remuneration of Councillors	1,429,175	680,140	1,505,175	1,505,175	1,651,802	1,744,303	1,838,495	3%
Debt Impairment	1,943,670	-	1,844,290	1,844,290	495,000	522,720	550,947	1%
Depreciation and Amortisation	2,309,060	-	2,009,060	2,009,060	2,098,086	2,215,579	2,335,220	4%
Finance Costs	147,802	59,731	147,802	147,802	156,670	165,444	174,378	0%
Bulk Purchases-Electricity	7,458,023	4,409,784	8,479,233	8,479,233	8,829,929	9,324,405	9,827,923	17%
Grant Expenditure-Operational	6,300,000	169,774	6,560,000	6,560,000	4,837,000	6,609,000	6,714,000	9%
General Expenses	7,268,334	1,156,269	7,768,069	7,768,069	4,955,971	5,233,505	5,516,115	9%
Repairs and Maintenance	2,439,968	249,518	1,754,202	1,754,202	1,332,060	1,406,656	1,482,615	3%
Capital Expenditure	10,254,256	4,392,285	10,904,256	10,904,256	11,221,000	11,978,000	12,660,650	21%
TOTALS	54,182,570	18,770,538	56,034,230	56,034,230	52,510,925	57,081,289	59,947,630	100%

ELM MEDIUM TERM EXPENDITURE FRAMEWORK 2012-2013-
SUMMARY REVENUE BY SOURCE

REVENUE BY SOURCE	Original Budget 2011/2012	YTD Movement 2011/2012	Adjustment budget 2011/2012	Full Year Forecast 2011/2012	Budget Year 2012/13	Budget Year +1 2013/2014	Budget Year +2 2014/15	Percentage Expression
Property rates	-8,169,012	-2,986,078	-8,169,012	-8,169,012	-8,859,153	-9,355,265	-9,860,450	17%
Property rates - penalties & collection charges	-230,000	-5,986	-230,000	-230,000	-243,800	-257,453	-271,355	0%
Service charges - electricity revenue	-8,355,697	-5,162,305	-8,355,697	-8,355,697	-9,377,330	-9,902,461	-10,437,194	18%
Service charges - refuse revenue	-698,220	-615,020	-698,220	-698,220	-840,113	-887,160	-935,066	2%
Rental of facilities and equipment	-1,065,487	-457,481	-1,076,487	-1,076,487	-1,200,560	-1,267,791	-1,336,252	2%
Interest earned - external investments	-533,277	-269,262	-533,277	-533,277	-615,274	-649,729	-684,814	1%
Fines	-179,800	-65,788	-131,500	-131,500	-139,390	-147,196	-155,144	0%
Licences and permits	-805,897	-323,561	-849,197	-849,197	-951,149	-1,004,413	-1,058,651	2%
Agency services	-100,000	-	-100,000	-100,000	-106,000	-111,936	-117,981	0%
Transfers recognised - Operational(FMG, Equitable sh	-14,715,000	-9,192,000	-15,100,000	-15,100,000	-18,826,000	-21,691,000	-22,891,000	36%
Transfers recognised - Capital	-8,684,000	-	-10,462,039	-10,462,039	-10,461,000	-11,035,000	-11,673,000	20%
Other revenue	-	-333,913	-510,660	-510,660	-891,664	-934,877	-985,360	2%
Gains on disposal of PPE	-1,400,000	-	-1,400,000	-1,400,000	-	-	-	0%
	-							
TOTALS	-44,936,390	-19,411,395	-47,616,089	-47,616,089	-52,511,432	-57,244,281	-60,406,268	100%

EMADLANGENI MUNICIPALITY:DRAFT
SALARY WORKINGS-BUDGET 2012/2013
EMPLOYEE RELATED COSTS

0.10

DEPARTMENT	DESIGNATION	NAME	M/F	Current Basic Salary	Salary Increase 5%	Total Basic	Annual Bonus	Perfomance Bonus	Overtime	Transport Allowance	Housing allowance	Uniform Allowance	Telephone Allowance	Stand by Allowance	Pension Contributions	Medical Aid Contributions	Group Insurance Contribution	SALGBC Contribution	UIF Contribution	SDL Contributions	TOTAL
COUNCIL GENERAL	Councillor : Mayor	J. G Zikhali	M	244,750.32	24,475	269,225	-	-	-	81,188	-	-	11,748	-						-	342,161
COUNCIL GENERAL	Councillor	VC Ndlovu	M	120,004.92	12,000	132,005	-	-	-	46,669	-	-	11,748	-						-	190,422
COUNCIL GENERAL	Councillor	BM Phenyane	F	120,004.92	12,000	132,005	-	-	-	46,669	-	-	11,748	-						-	190,422
COUNCIL GENERAL	Councillor	MA Gama	M	120,004.92	12,000	132,005	-	-	-	46,669	-	-	11,748	-						-	190,422
COUNCIL GENERAL	Councillor	SO Nkomonde	M	120,004.92	12,000	132,005	-	-	-	46,669	-	-	11,748	-						-	190,422
COUNCIL GENERAL	Councillor	TV Buthelezi	M	120,004.92	12,000	132,005	-	-	-	46,669	-	-	11,748	-						-	190,422
COUNCIL GENERAL	Councillor	P Collins	M	120,004.92	12,000	132,005	-	-	-	46,669	-	-	11,748	-						-	190,422
TOTAL				964,780	96,475	1,061,258	-	-	-	341,202	-	-	82,236	-	-	-			-	-	1,484,695

MUNICIPAL MANAGER	DESIGNATION	NAME	M/F	Current Basic Salary Scales	Salary Increase 5%	Total Basic	Annual Bonus	Performance Bonus	Overtime	Transport Allowance	Housing allowance	Uniform Allowance	Telephone Allowance	Stand by Allowance	Pension Contributions	Medical Aid Contributions	Group Insurance Contribution	SALGBC Contribution	UIF Contribution	SDL Contributions	TOTAL
MUNICIPAL MANAGER	Municipal Manager	V M Kubeka	M	856,193	85,619	941,813	-	40,000	-			-	38,000	-		-	-	49	1,497.36	18,836.25	1,038,195
MUNICIPAL MANAGER	IDP Officer	N Ndumiso	M	300,000	30,000	330,000	-	-		-	-	-	-	-				49	3,300.00	3,000.00	336,349
MUNICIPAL MANAGER	Internal Auditor	Vacant (GP)		-	-	-												-	-	-	
MUNICIPAL MANAGER	Internal Auditor	Vacant (GP)		-	-	-												-	-	-	-
MUNICIPAL MANAGER	Executive Secretary	J Jordan	F	223,848	22,365	246,233	-	-	-	-	-	-	-	-				49	1,497.36	2,238.48	250,018
TOTAL				1,380,041	138,004	1,518,045	-	40,000	-	-	-	-	38,000	-	-	-	-	147	6,295	24,075	1,624,562

BUDGET AND TREASURY	DESIGNATION	NAME	M/F	Current Basic Salary Scales	Salary Increase 5%	Total Basic	Annual Bonus	Performance Bonus	Overtime	Transport Allowance	Housing allowance	Uniform Allowance	Telephone Allowance	Stand by Allowance	Pension Contributions	Medical Aid Contributions	Group Insurance Contribution	SALGBC Contribution	UIF Contribution	SDL Contributions	TOTAL
BUDGET AND TREASURY	Chief Financial Officer	Mhlongo GPN	F	606,902	60,690	667,593	-	50,000	-	-	-	-	18,000	-	-	-	-	-	1,497.36	6,723.64	742,814
BUDGET AND TREASURY	Senior Manager BTO	W Mtsiva	M	360,664	36,066	396,730	-	-		-	-	-	4,200	-		-	-	-	1,497.36	2,926.68	405,354
BUDGET AND TREASURY	Accountant/Expenditure	De Pelva S	F	178,965	17,897	196,862	16,405.17	-		-	6,060	-	-	-	25,002	18,605	867	49	1,497.36	1,981.88	267,340
BUDGET AND TREASURY	Accountant Revenue	Vacant		170,664	17,066	187,730	15,644.20	-		-	-	-	-	-	18,773	6,215	-	49	1,877.30	3,764.61	234,044
BUDGET AND TREASURY	SCM Officer	MP Khumalo	F	"	-	-		-		-	-	-	-	-	-	-	-	-	-	-	-
BUDGET AND TREASURY	Senior Expenditure Clerk	NS Finiela	F	101,289	10,129	111,418	9,284.83	"		-	-	-	-	"	9,871	12,382	-	-	1,012.44	930.00	144,878
BUDGET AND TREASURY	Senior Revenue Clerk	Vacant	F	101,289	10,129	111,418	9,284.87	-		-		-	-	-	14,149	-	571	49	1,042.32	1,042.32	137,557
BUDGET AND TREASURY	Assets Clerk	MSN Sibisi	M	101,289	10,129	111,418	9,164	-		-		-	-	-	10,107	-	-	-	1,036.56	1,036.56	132,752
BUDGET AND TREASURY	Cashier/Meter Reader	Buthelezi RM	M	66,092	6,609	72,701	6,058.44	-		-	-	-	-	-	8,668	-	-	-	861.36	861.36	87,149
BUDGET AND TREASURY	Procurement Clerk	Vacant		90,000	9,000	99,000	8,250	-	-	-	-	-		-	9,900	-	-	49	990.00	1,980.00	120,169
TOTAL				1,777,155	177,716	1,954,871	74,082	50,000	-	-	6,060	-	22,200	-	94,469	37,182	1,438	196	11,312	20,247	2,272,056

CORPORATE SERVICES	DESIGNATION	NAME	M/F	Current Basic Salary Scales	Salary Increase 5%	Total Basic	Annual Bonus	Performance Bonus	Overtime	Transport Allowance	Housing allowance	Uniform Allowance	Telephone Allowance	Stand by Allowance	Pension Contributions	Medical Aid Contributions	Group Insurance Contribution	SALGBC Contribution	UIF Contribution	SDL Contributions	TOTAL
CORPORATE SERVICES	Director Corporate Services	MK Mafiala	M	602,138	60,214	662,352	-	35,000	-		-	-	18,000	-	-	-	-	-	1,497.36	5,023.44	721,873
CORPORATE SERVICES	IT Officer	Vacant		170,664	17,066	187,730	15,644.20	-	-		-	-	-	-			-	49	1,877.30	3,764.61	209,056
CORPORATE SERVICES	Personal Assistant	Lens C	F	113,269	11,327	124,595	10,238	-	-	-	-	-	-	-	27,184	18,605	956	49	1,232.28	1,146.96	184,008
CORPORATE SERVICES	Committee Officer	Kiewits B J W	F	114,046	11,404	125,449	10,308	-	-	-	6,060	-	-	-	11,383	6,833	-	49	1,228.08	1,210.08	182,518
CORPORATE SERVICES	Cleaner/Messenger	Boobo M A	M	60,109	6,011	66,120	5,432	-	-	-	-	-	-	-	6,396	6,264	-	49	615.12	591.36	87,468
CORPORATE SERVICES	Cleaner/Messenger	Ndlela T.B	F	60,109	6,011	66,120	5,432	-		-	-	-	-	-	5,997	6,264	-	49	615.12	591.36	85,069
CORPORATE SERVICES	Cleaner/Messenger	Slava N.T	F	60,109	6,011	66,120	5,432	-	-	-	-	-	-	-	5,997	-	-	49	615.12	615.12	78,629
CORPORATE SERVICES	Cleaner/Messenger	Mabuza B L	F	60,109	6,011	66,120	5,432	-	-	-	-	-	-	-	5,997	-	-	49	615.12	615.12	78,629
CORPORATE SERVICES	Registry Clerk	Masondo K M H	F	92,124	9,212	101,337	8,326	-	-	-	-	-	-	-	9,193	-	-	49	942.84	942.84	120,789
CORPORATE SERVICES	H R Officer	Mokoena V M	M	178,965	17,897	196,862	16,174	-	-	-	-	-	-	-	17,659	-	-	49	1,497.36	1,831.68	234,273
CORPORATE SERVICES	Receptionist	Ndlozi S.	F	96,871	9,687	105,458	8,664	-	-	-	-	-	-	-	9,347	24,839	-	49	981.48	981.48	150,320
CORPORATE SERVICES	Post Office Assistant	Vacant		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL				1,607,512	160,751	1,768,263	91,077	35,000	-	-	6,060	-	18,000	-	101,354	62,804	956	492	11,717	17,304	2,113,028

MUNICIPAL BUILDINGS	DESIGNATION	NAME	M/F	Current Basic Salary Scales	Salary Increase 5%	Total Basic	Annual Bonus	Performance Bonus	Overtime	Transport Allowance	Housing allowance	Uniform Allowance	Telephone Allowance	Stand by Allowance	Pension Contributions	Medical Aid Contributions	Group Insurance Contribution	SALGBC Contribution	UIF Contribution	SDL Contributions	TOTAL
MUNICIPAL BUILDINGS	Dladla Z.S	Caretaker	M	60,109	6,011	66,120	5,432	-		-	-		-	-	-	-		49	675.96	675.96	72,953
TOTAL				60,109	6,011	66,120	5,432	-	-	-	-	-	-	-	-	-	-	49	675	676	72,953

ENGINEERING SERVICES	DESIGNATION	NAME	M/F	Current Basic Salary Scales	Salary Increase 5%	Total Basic	Annual Bonus	Performance Bonus	Overtime	Transport Allowance	Housing allowance	Uniform Allowance	Telephone Allowance	Stand by Allowance	Pension Contributions	Medical Aid Contributions	Group Insurance Contribution	SALGBC Contribution	UIF Contribution	SDL Contributions	TOTAL
ENGINEERING SERVICES	Director Technical Services	Vacant		609,698	60,970	670,668	-	35,000	-	-	-	-	18,000	-	-	-	-		6,706.68	13,413.36	743,788
ENGINEERING SERVICES	Senior Manager Engineering Services	Vacant		"	-	-	"	-	-	-	"	-	-	-	-	-	-	49	-	-	49
ENGINEERING SERVICES	Secretary Technical Services	L Bowler	F	178,965	17,897	196,862	16,405.13	-	-	-	6,060	-	-	-	43,960	-	1,369	49	1,497.36	1,752.96	267,955
ENGINEERING SERVICES	Civil Technician	Khumalo B A	M	151,584	15,158	166,743	13,895.21	-		-	-	-	-	-	-	-	-	49	1,497.36	1,551.36	163,736
ENGINEERING SERVICES	Deputy Governor	Vacant			-	-	-		-	-	-	-	-	-	-	-	-	49	-	-	49
ENGINEERING SERVICES	Tipper Truck Driver	Vacant		87,860	8,786	96,646	8,053.83	-		-	-	-	-	-	-	6,215	-	49	968.46	1,932.92	113,663

ENGINEERING SERVICES	Grader Operator	Sil Mbambwa	M	67,860	8,766	85,646	8,053.80	-	-	-	-	-	-	8,767	-	-	-	899.16	899.16	115,266
ENGINEERING SERVICES	General Worker	Zwane J.I	M	64,552	6,465	71,007	5,917.25	-	-	-	-	-	-	6,441	-	-	49	665.88	665.88	94,747
ENGINEERING SERVICES	Tractor Driver	Tshabalala M A	M	81,828	8,183	90,008	7,500.67	-	-	-	-	-	-	8,165	-	-	49	837.48	837.48	107,326
ENGINEERING SERVICES	General Worker	Shabangu M S	M	60,109	6,011	66,120	5,509.99	-	-	-	-	-	-	5,997	-	-	49	708.96	708.96	79,054
ENGINEERING SERVICES	Loader Operator	Sithole B E	M	89,960	8,996	98,956	8,246.34	-	-	-	-	-	-	8,976	-	-	49	920.64	920.64	118,069
ENGINEERING SERVICES	General Worker	Shabangu M J	M	60,109	6,011	66,120	5,509.99	-	-	-	-	-	-	-	-	-	49	615.12	615.12	72,509
ENGINEERING SERVICES	Grader Assistant	Vacant		4,602	460	5,062	421.85	-	-	-	-	-	-	506	8,215	-	49	50.62	101.24	12,409
ENGINEERING SERVICES	General Worker	Mangate S A	M	60,109	6,011	66,120	5,509.99	-	-	-	-	-	-	-	-	-	49	615.12	615.12	72,509
ENGINEERING SERVICES	General Worker	Khoza M A	M	60,109	6,011	66,120	5,509.99	-	-	-	-	-	-	-	-	-	49	615.12	615.12	72,509
ENGINEERING SERVICES	General Worker	Khumalo R	M	55,234	5,523	60,757	5,063.09		-	-	-	-	-	-	-	-	-	570.84	570.84	69,952
ENGINEERING SERVICES	General Worker	Shoba KO	F	55,234	5,523	60,757	5,063.09		-	-	-	-	-	-	-	-	-	570.84	570.84	69,952
ENGINEERING SERVICES	General Worker	Buthelezi N W	M	60,109	6,011	66,120	5,509.99	-	-	-	-	-	-	5,997	-	-	49	615.12	615.12	78,007
ENGINEERING SERVICES	Special Workman	Hambridge S	M	72,673	7,267	79,941	6,661.72	-	-	-	-	-	-	7,262	9,225	-	-	749.64	749.64	104,578

TOTAL				Current Basic Salary Scales	Salary Increase 5%	Total Basic	Annual Bonus	Performance Bonus	Overtime	Transport Allowance	Housing allowance	Uniform Allowance	Telephone Allowance	Stand by Allowance	Pension Contributions	Medical Aid Contributions	Group Insurance Contribution	SALGBC Contribution	UIF Contribution	SDL Contributions	TOTAL
TOTAL				1,840,592	184,059	2,024,651	112,832	35,000		-	6,060	-	18,000	-	96,063	21,655	1,369	688	19,102	27,136	2,362,555

LIBRARY SERVICES	DESIGNATION	NAME	M/F	Current Basic Salary Scales	Salary Increase 5%	Total Basic	Annual Bonus	Perfomance Bonus	Overtime	Transport Allowance	Housing allowance	Uniform Allowance	Telephone Allowance	Stand by Allowance	Pension Contributions	Medical Aid Contributions	Group Insurance Contribution	SALGBC Contribution	UIF Contribution	SDL Contributions	TOTAL
LIBRARY SERVICES	Librarian	Magubane S.S	F	151,584	15,158	166,742	13,895.20	-	-	-	-		-	-	15,126	-	-	49	1,497.36	1,651.36	198,861
LIBRARY SERVICES	Cyber Cadet	Mdlalose SE	M	84,000	8,400	92,400	7,700.00	-	-	-	-		-	-		-	-	-	840.00	840.00	101,780
LIBRARY SERVICES	Assistant Librarian	Yli Khoza	M	55,344	5,534	60,878	5,073.20	-	-	-	-		-	-		-	-	-	553.44	553.44	67,058
TOTAL				290,928	29,093	320,021	26,668	-	-	-	-	-	-	-	15,126	-	-	49	2,891	2,945	367,700

PROTECTION SERVICES	DESIGNATION	NAME	M/F	Current Basic Salary Scales	Salary Increase 5%	Total Basic	Annual Bonus	Perfomance Bonus	Overtime	Transport Allowance	Housing allowance	Uniform Allowance	Telephone Allowance	Stand by Allowance	Pension Contributions	Medical Aid Contributions	Group Insurance Contribution	SALGBC Contribution	UIF Contribution	SDL Contributions	TOTAL
PROTECTION SERVICES	Chief Protection Services	Reynard A R	M	287,574	28,757	316,332	26,360.99	-	-	74,129	-	-	-	-	70,637	34,605	3,158	49	1,560.86	3,391.44	630,444
PROTECTION SERVICES	Senior Traffic Officer	Koster W H U	M	134,641	13,464	148,105	12,342.09	-	14,460	37,237	6,060	-	-	26,736	24,845	34,606	-	49	1,497.36	2,039.76	308,177
PROTECTION SERVICES	Traffic Officer/Examiner	Cele B.P	M	128,403	12,840	141,244	11,770.32	-	13,260	48,000	-	-	-	-	12,813	-	-	49	1,314.24	1,314.24	229,765
PROTECTION SERVICES	Traffic Officer	Ndlovu SS	M	80,880	8,088	88,968	7,414.00	-	13,260	48,000	-	-	-	26,736	-	-	-	-	891.24	891.24	186,160
PROTECTION SERVICES	Senior Clerk	Buthelezi B S	M	108,762	10,876	119,638	9,969.83	-	13,260	-	-	-	-	-	15,193	25,877	-	49	1,278.84	1,278.84	186,545
PROTECTION SERVICES	Junior Clerk	BP Masuku	M	74,417	7,442	81,859	6,821.58	-	11,260	-	-	-	-	6,756	-	-	-	-	824.40	824.40	108,345
PROTECTION SERVICES	Pit Assistant	Khoza J.A	M	79,212	7,921	87,133	7,261.10		-	-	-	-	-	-	-	-	-	-	792.12	792.12	95,979
PROTECTION SERVICES	Cleaner Assistant	Vacant		60,109	6,011	66,120	5,509.99	-		-	-	-	-	-	-	-	-	49	661.20	1,322.40	73,682
PROTECTION SERVICES	Senior Examiner Clerk	Vacant		74,417	7,442	81,859	6,821.55	-	-	-	-	-	-	-	-	-	-	49	818.59	1,637.17	91,185
PROTECTION SERVICES	Junior Examiner Clerk	Vacant		74,417	7,442	81,859	6,821.55	-	-	-	-	-	-	-	-	-	-	49	818.59	1,637.17	91,185
PROTECTION SERVICES	Fireman	Mvuyo K.J		-	-	-	-	-	-	-	-	-	-	-	-	-	-	49	-	-	49
PROTECTION SERVICES	Fireman	Els R.		-	-	-	-	-	-	-	-	-	-	-	-	-	-	49	-	-	49
TOTAL				1,102,833	110,283	1,213,116	101,093	-	65,500	207,366	6,060	-	-	60,228	123,489	95,488	3,158	442	10,477	15,129	1,901,546

BALELE RECREATION	DESIGNATION	NAME	M/F	Current Basic Salary Scales	Salary Increase 5%	Total Basic	Annual Bonus	Perfomance Bonus	Overtime	Transport Allowance	Housing allowance	Uniform Allowance	Telephone Allowance	Stand by Allowance	Pension Contributions	Medical Aid Contributions	Group Insurance Contribution	SALGBC Contribution	UIF Contribution	SDL Contributions	TOTAL
BALELE RECREATION	Manager Spa/Caravan Park	Vacant			-	-	-											49	-	-	49
BALELE RECREATION	General Worker	Slaffa J	F	60,109	6,011	66,120	5,509.99	-		-	-	-	-	-	15,993	-	-	49	615	569	88,855
BALELE RECREATION	General Worker	Mazibuko J S	M	60,109	6,011	66,120	5,509.99	-		-	-	-	-	-	5,997	-	-	49	615	615	78,907
BALELE RECREATION	General Worker	Danisa S.P	M	60,109	6,011	66,120	5,509.99	-	-	-	-	-	-	13,440	-	-	-	49	615	615	86,349
BALELE RECREATION	Caretaker	Fick D	F	60,109	6,011	66,120	5,509.99	-	6,518	-	-	-	-	-	11,090	18,605	-	49	730	730	109,352
BALELE RECREATION	Senior Caretaker	Meyer C.A	F	60,109	6,011	66,120	5,509.99	-	6,518	-	-	-	-	-	-	18,605	-	49	676	551	98,029
BALELE RECREATION	General Worker	Mdlalose T.J	F	60,109	6,011	66,120	5,509.99	-	-	-	-	-	-	-	-	-	-	49	615	615	72,909
BALELE RECREATION	General Worker	Vacant		60,109	6,011	66,120	5,509.99								-	-		49	661	1,322	73,682
BALELE RECREATION	General Worker	Vacant		60,109	6,011	66,120	5,509.99								-			49	661	1,322	73,682
BALELE RECREATION	General Worker	Ngwenya F.M	F	60,109	6,011	66,120	5,509.99	-	-	-	-	-	-	-	-	-	-	49	615	615	72,909
BALELE RECREATION	Gate Attendant	DP Ndlovu	M	12,157	1,216	13,372	1,114.36	-	-	-	-	-	-	-	-	-	-	-	122	122	14,730
BALELE RECREATION	Temps/Bad Bunch Sally	PH Thwala	F	43,764	4,376	48,140	4,011.68	-	-	-	-	-	-	-	-	-	-	-	438	438	53,027
TOTAL				596,901	59,690	656,591	54,716	-	13,036	-	-	-	-	13,440	33,080	37,210	-	442	6,363	7,514	822,392

PARKS	DESIGNATION	NAME	M/F	Current Basic Salary Scales	Salary Increase 5%	Total Basic	Annual Bonus	Perfomance Bonus	Overtime	Transport Allowance	Housing allowance	Uniform Allowance	Telephone Allowance	Stand by Allowance	Pension Contributions	Medical Aid Contributions	Group Insurance Contribution	SALGBC Contribution	UIF Contribution	SDL Contributions	TOTAL
PARKS	Senior Foreman	Potgieter A	M	151,584	16,158	166,742	13,895.20	-	-	-	-		-	-	27,971	31,169	3,158	49	1,497.36	1,690.20	246,172
PARKS	General Worker	Ndlovu G M	M	55,234	5,623	60,757	5,063.09	-	-	-	-		-	-	5,522	-	-	49	566.40	566.40	72,524
PARKS	Tractor Driver	Xaba T.N	M	81,625	8,183	90,008	7,500.63	-	-	-	-		-	-	8,165	-	-	49	842.04	842.04	107,407
PARKS	Tractor Driver	Bophela TJ	M	61,560	6,156	67,716	5,643.00	-	-	-	-		-	-	6,144	-	-	49	630.12	630.12	80,612
PARKS	General Worker	Simelane J R	M	60,109	6,011	66,120	5,509.99	-	-	-	-	-	-	-	8,396	6,264	-	49	615.12	591.36	87,546
PARKS	General Worker	Shabangu M E	M	60,109	6,011	66,120	5,509.99	-		-	-	-	-	-	5,997	6,264	-	49	615.12	691.36	85,147
PARKS	General Worker	Makhubu B.J	M	60,109	6,011	66,120	5,509.99	-		-	-	-	-	-	5,997	-	-	49	615.12	616.12	78,907
PARKS	General Worker	Ndlovu M E	M	60,109	6,011	66,120	5,509.99	-		-	-	-	-	-	5,997	12,528	-	49	615.12	567.60	91,387
PARKS	General Worker	Hlatshwayo B I	M	60,109	6,011	66,120	5,509.99	-		-	-	-	-	-	15,993	-	-	49	615.12	558.56	88,855
PARKS	General Worker	Mbuli M H	M	60,109	6,011	66,120	5,509.99	-		-	-	-	-	-	5,997	-	-	49	616.12	615.12	78,907
PARKS	General Worker	Ndlovu S T	M	60,109	6,011	66,120	5,509.99	-		-	-	-	-	-	-	-	-	49	615.12	615.12	72,909
PARKS	General Worker	Zulu B.	M	60,109	6,011	66,120	5,509.99	-		-	-	-	-	-	-	-	-	49	615.12	615.12	72,909
PARKS	General Worker	Vacant		60,109	6,011	66,120	5,509.99											49	661.20	1,322.40	73,662
PARKS	General Worker	Sibiya J.L	M	60,109	6,011	66,120	5,509.99	-		-	-	-	-	-	5,997	4,622	-	49	615.12	584.28	83,498
PARKS	General Worker	Nxumalo D.V	M	60,109	6,011	66,120	5,509.99	-		-	-	-	-	-	-	-	-	49	675.96	676.96	73,031
PARKS	General Worker	Zwane K M	M	60,109	6,011	66,120	5,509.99	-		-	-	-	-	-	8,396	-	-	49	615.12	616.12	81,305
PARKS	General Worker	Mvuyo K J	M	125,387	12,539	137,925	11,493.77	-		-	-	-	-	-	12,512	11,341	-	49	1,289.28	1,229.88	175,841
PARKS	Junior Foreman	Mbuli S.T	M	60,109	6,011	66,120	5,509.99	-		-	-	-	-	-	5,997	-	-	49	615.12	615.12	78,907
TOTAL				1,257,006	125,701	1,382,707	115,226	-	-	-	-	-	-	-	129,082	72,189	3,158	885	12,928	13,551	1,729,726

REFUSE REMOVAL	DESIGNATION	NAME	M/F	Current Basic Salary Scales	Salary Increase 5%	Total Basic	Annual Bonus	Perfomance Bonus	Overtime	Transport Allowance	Housing allowance	Uniform Allowance	Telephone Allowance	Stand by Allowance	Pension Contributions	Medical Aid Contributions	Group Insurance Contribution	SALGBC Contribution	UIF Contribution	SDL Contributions	TOTAL
REFUSE REMOVAL	General Worker Refuse Truck	Simelane N J	M	60,109	6,011	66,120	5,509.99	-	6,570	-	-	-	-	-	5,997	-	-	49	675.96	675.96	85,598
REFUSE REMOVAL	General Worker Refuse Truck	Ndlela T.A	M	64,552	6,455	71,007	5,917.25	-	-	-	-	-	-	-	6,441	12,628	-	49	660.72	613.20	97,217
REFUSE REMOVAL	General Worker Ablution Facilities	Nene Q N	M	60,109	6,011	66,120	5,509.99	-	6,570	-	-	-	-	-	5,997	6,264	-	49	676.96	652.20	91,838
REFUSE REMOVAL	General Worker Refuse Truck	Booysen A W	M	60,109	6,011	66,120	5,509.99	-	-	-	-	-	-	-	-	-	-	49	615.12	615.12	72,909
REFUSE REMOVAL	Refuse Truck Driver	Mitchell T.G	M	74,417	7,442	81,859	6,821.56	-	-	-	-	-	-	-	7,426	-	-	49	766.80	766.80	97,689
REFUSE REMOVAL	General Worker Gardens	Zulu B.Z	M	60,109	6,011	66,120	5,509.99	-	-	-	-	-	-	-	5,997	-	-	49	615.12	615.12	78,907
REFUSE REMOVAL	General Worker Refuse Truck	Vacant		60,109	6,011	66,120	5,509.99											49	661.20	1,322.40	73,662

REFUSE REMOVAL	Driver Operator	Cele S.P	M	87,859	8,786	96,645	8,053.74	-	-	-	-	-	-	-	8,767	13,666	-	49	899.16	863.04	128,943
TOTAL				527,373	52,737	580,110	48,343	-	13,140	-	-	-	-	-	40,626	32,459	-	393	5,570	8,124	726,764

BALELE GAMEPARK	DESIGNATION	NAME	M/F	Current Basic Salary Scales	Salary Increase 5%	Total Basic	Annual Bonus	Perfomance Bonus	Overtime	Transport Allowance	Housing allowance	Uniform Allowance	Telephone Allowance	Stand by Allowance	Pension Contributions	Medical Aid Contributions	Group Insurance Contribution	SALGBC Contribution	UIF Contribution	SDL Contributions	TOTAL
BALELE GAMEPARK	Game Guard	Xulu H.V	M	60,109	6,011	66,120	5,509.99	-	-	-	-	-	-	13,440	-	-	-	49	625.20	625.20	86,389
BALELE GAMEPARK	Game Guard	Vacant		60,109	6,011	66,120	5,509.99	-		-	-	-	-	13,440	-	-	-	49	661.20	1,322.40	87,102
BALELE GAMEPARK	Supervisor	Bayers C.	M	116,781	11,678	128,459	10,704.93	-	-	-	-	-	-	13,440	-	-	-	49	1,253.40	1,253.40	155,160
BALELE GAMEPARK	Game Guard	Masondo G.S.		60,109	6,011	66,120	5,509.99	-	-	-	-	-	-	13,440	-	-	-	49	615.12	615.12	86,349
BALELE GAMEPARK	Game Guard	Vacant		60,109	6,011	66,120	5,509.99											49	661.20	1,322.40	73,662
BALELE GAMEPARK	General Worker	Mbatha B.J		60,109	6,011	66,120	5,509.99	-	-	-	-	-	-	13,440	-	-	-	49	615.12	615.12	86,349
BALELE GAMEPARK	General Worker	Vacant		60,109	6,011	66,120	5,509.99	-		-	-	-	-	13,440	-	-	-	49	661.20	1,322.40	87,102

BALELE GAMEPARK	Temporary Relief Worker	Ex Community		43,764	4,376	48,140	4,011.70	-		-	-	-	-	-	-	-	-	49	481.40	962.81	53,645
TOTAL				521,199	52,120	573,319	47,777	-	-	-	-	-	-	80,640	-	-	-	393	5,974	8,039	716,741

ELECTRICITY SERVICES	DESIGNATION	NAME	M/F	Current Basic Salary Scales	Salary Increase 5%	Total Basic	Annual Bonus	Perfomance Bonus	Overtime	Transport Allowance	Housing allowance	Uniform Allowance	Telephone Allowance	Stand by Allowance	Pension Contributions	Medical Aid Contributions	Group Insurance Contribution	SALGBC Contribution	UIF Contribution	SDL Contributions	TOTAL
ELECTRICITY SERVICES	Senior Electrician	Ela R.	M	178,986	17,897	196,882	16,405.13	-	18,429	-	6,060	-	-	26,736	25,002	31,169	-	49	1,497.36	2,469.24	324,678
ELECTRICITY SERVICES	Electrician	LH Maphanga	M	128,404	12,840	141,244	11,770.35	-	16,222	-	-	-	-	19,500	12,605	9,225	-	-	1,497.36	1,836.16	213,900
ELECTRICITY SERVICES	Electrician	VA Zondi	M	128,404	12,840	141,244	11,770.35	-	16,222	-	-	-	-	19,500	12,605	6,833	-	-	1,497.36	1,868.52	211,540
ELECTRICITY SERVICES	General Worker	M Shabangu	M	60,109	6,011	66,120	5,509.99	-	11,000	-	-	-	-	13,440	6,977	-	-	-	615.12	615.12	103,277
ELECTRICITY SERVICES	Driver	Mbatha L.	M	89,960	8,996	98,956	8,246.33	-	11,000	-	-	-	-	13,440	12,568	-	-	49	1,381.32	1,381.32	147,020
ELECTRICITY SERVICES	General Worker	Nyembe F.I	M	64,552	6,455	71,007	5,917.25	-	11,000	-	-	-	-	13,440	11,912	-	-	49	749.52	749.52	114,824
ELECTRICITY SERVICES	General Worker	Madiba M G	M	60,109	6,011	66,120	5,509.99	-	11,000	-	-	-	-	13,440	-	-	-	49	741.96	741.96	97,603
ELECTRICITY SERVICES	General Worker	Zulu B	M	60,109	6,011	66,120	5,509.99	-	11,000	-	-	-	-	-	-	6,216	-	49	661.20	1,322.40	90,677
TOTAL				770,612	71,050	781,553	65,129	-	94,873	-	6,060	-	-	119,496	80,669	47,226	-	197	7,980	9,662	1,212,944

COMMUNITY SERVICES	DESIGNATION	NAME	M/F	Current Basic Salary Scales	Salary Increase 5%	Total Basic	Annual Bonus	Perfomance Bonus	Overtime	Transport Allowance	Housing allowance	Uniform Allowance	Telephone Allowance	Stand by Allowance	Pension Contributions	Medical Aid Contributions	Group Insurance Contribution	SALGBC Contribution	UIF Contribution	SDL Contributions	TOTAL
COMMUNITY SERVICES	Director Community Services	TC Mthethwa	M	583,000	58,300	641,300	-	35,000	-	-	-	-	18,000	-	-	-	-	-	1,497.36	4,852.92	700,650
COMMUNITY SERVICES	Community Development Facilitator	TP Zondi	M	128,400	12,840	141,240	11,770	-	-	-	-	-	-		17,938	-	-	-	1,314.12	1,312.08	173,575
COMMUNITY SERVICES	Secretary	VV Nhlapho	M	66,900	6,690	73,590	6,133	-		-	-	-	-	-	-	-	-	49	683.04	683.04	81,138
						-		-			-		-			-		49	-	-	49
TOTAL				778,300	77,830	856,130	17,903	35,000	-	-	-	-	18,000	-	17,938	-	-	98	3,495	6,848	955,412

ELM: SUMMARY OF NEW POSITIONS - 2012/2013 FINANCIAL YEAR

BUDGET & TREASURY

DESIGNATION	NAME	M/F	Current Basic Salary Scales	Salary Increase 8.45%	Total Basic	Industrial Council	UIF	SKILLS LEVY	TOTAL
SMBTO	Vacant		360,000	30,420	390,420	49	3,904	7,808	402,182
Admin Assistant	Vacant		90,000	7,605	97,605	49	976.05	1,952	100,582
			360,000	**30,420**	**390,420**	**49**	**3,904**	**7,808**	**402,182**

SUMMARY OF VACANT POSITIONS - 2012/2013 FINANCIAL YEAR

COUNCIL GENERAL

DESIGNATION	NAME	M/F	Current Basic Salary Scales	Salary Increase 5%	Total Basic	Bonus	Telephone allowance	Pension	Medical	Industrial Council	UIF	SKILLS LEVY	TOTAL
Secretary for the Mayor	Vacant		5,000	250	5,250	-	-	-	-	49	52.50	105.00	5,457
				-	-					49	-	-	49
			5,000	250	5,250	-	-	-	-	49	53	105	5,457

MUNICIPAL MANAGER

DESIGNATION	NAME	M/F	Current Basic Salary Scales	Salary Increase 5%	Total Basic	Bonus	Telephone allowance	Pension	Medical	Industrial Council	UIF	SKILLS LEVY	TOTAL
Internal Auditor	Vacant		170,000	8,500	178,500	-	-	-	-	49	1,785.00	3,570.00	183,904
Internal Auditor	Vacant		170,000	8,500	178,500					49	1,785.00	3,570.00	183,904
			170,000	8,500	178,500	-	-	-	-	49	1,785	3,570	183,904

BUDGET & TREASURY

DESIGNATION	NAME	M/F	Current Basic Salary Scales	Salary Increase 5%	Total Basic	Bonus	Telephone allowance	Pension	Medical	Industrial Council	UIF	SKILLS LEVY	TOTAL
Procurement Clerk	Vacant		101,289	5,064	106,354	-	4,200	-	-	49	1,063.54	2,127.08	113,794
SMBTO	Vacant		360,000	18,000	378,000					49	3,780.00	7,560.00	389,389
Revenue Accountant	Vacant		178,000	8,900	186,900	15,575.00	-	18,773	7,270	49	1,869.00	3,738.00	234,174
			639,289	31,964	671,254	15,575	4,200	18,773	7,270	147	6,713	13,425	737,357

CORPORATE SERVICES

DESIGNATION	NAME	M/F	Current Basic Salary Scales	Salary Increase 5%	Total Basic	Bonus	Telephone allowance	Pension	Medical	Industrial Council	UIF	SKILLS LEVY	TOTAL
IT Officer	Vacant		170,664	8,533	179,197	14,933.10	-	18,773	7,270	49	1,791.97	3,583.94	225,598
			170,664	8,533	179,197	14,933	-	18,773	7,270	49	1,792	3,584	225,598

ENGINEERING SERVICES

DESIGNATION	NAME	M/F	Current Basic Salary Scales	Salary Increase 5%	Total Basic	Bonus	Telephone allowance	Pension	Medical	Industrial Council	UIF	SKILLS LEVY	TOTAL
Director Technical Services	Vacant		608,902	30,345	637,247		18,000			49	6,372.47	12,744.94	674,414
Tipper Truck Driver	Vacant		87,860	4,393	92,253	7,687.75		7,607	6,215	49	922.53	1,845.06	116,679
Grader Assistant	Vacant		60,109	3,005	63,114	5,259.54		5,409	6,215	49	631.14	1,262.29	81,940
Handyman	Vacant		60,109	3,005	63,114	5,259.54		5,409	6,215	49	631.14	1,262.29	81,940
Roads Forman	Vacant		120,000	6,000	126,000	10,500.00		10,800	7,994	49	1,260.00	2,520.00	159,123
			608,902	30,345	637,247	-	18,000	-	-	49	6,372	12,745	674,414

PROTECTION SERVICES

DESIGNATION	NAME	M/F	Current Basic Salary Scales	Salary Increase 8.5%	Total Basic	Bonus	Telephone allowance	Pension	Medical	Industrial Council	UIF	SKILLS LEVY	TOTAL
Cleaner	Vacant		60,109	3,005	63,114	5,259.54	-	5,612	6,215	49	631	1,262	83,143
Junior examiner	Vacant		74,417	3,721	78,138	6,511.49		8,010	34,577	49	781	1,563	129,629
			60,109	3,005	63,114	5,260	-	5,612	6,215	49	631	1,262	83,143

Balele Recreation

DESIGNATION	NAME	M/F	Current Basic Salary Scales	Salary Increase 8.5%	Total Basic	Bonus	Telephone allowance	Pension	Medical	Industrial Council	UIF	SKILLS LEVY	TOTAL
General Worker	Vacant		60,109	3,005	63,114	5,259.54	-	5,612	6,215	49	631	1,262	83,143
General Worker	Vacant		60,109	3,005	63,114	5,259.54		5,612	6,215	49	631	1,262	83,143
			60,109	3,005	63,114	5,260	-	5,612	6,215	49	631	1,262	83,143

Parks

DESIGNATION	NAME	M/F	Current Basic Salary Scales	Salary Increase 8.5%	Total Basic	Bonus	Telephone allowance	Pension	Medical	Industrial Council	UIF	SKILLS LEVY	TOTAL
General Worker	Vacant		60,109	3,005	63,114	5,259.54	-	5,612	6,215	49	631	1,262	83,143
			60,109	3,005	63,114	5,260	-	5,612	6,215	49	631	1,262	83,143

Refuse

DESIGNATION	NAME	M/F	Current Basic Salary Scales	Salary Increase 5.5%	Total Basic	Bonus	Telephone allowance	Pension	Medical	Industrial Council	UIF	SKILLS LEVY	TOTAL
General Worker	Vacant		60,109	3,005	63,114	5,259.54	-	6,612	6,215	49	631	1,262	146,258
			60,109	3,005	63,114	5,260	-	6,612	6,215	49	631	1,262	146,258

Balete Game Park

DESIGNATION	NAME	M/F	Current Basic Salary Scales	Salary Increase 5.5%	Total Basic	Bonus	Telephone allowance	Pension	Medical	Industrial Council	UIF	SKILLS LEVY	TOTAL
Game Guards	Vacant		60,109	3,005	63,114	5,259.54	-			49	631	1,262	70,316
Game Guards	Vacant		60,109	3,005	63,114	5,259.54				49	631	1,262	70,316
General Worker	Vacant		60,109	3,005	63,114	5,259.54				49	631	1,262	70,316
			60,109	3,005	63,114	5,260	-	-	-	49	631	1,262	70,316

SUMMARY OF GRANT FUNDED POSITIONS - 2012/2013 FINANCIAL YEAR

MUNICIPAL MANAGER

DESIGNATION	NAME	M/F	Current Basic Salary Scales	Salary Increase 5%	Total Basic	Bonus	Industrial Council	UIF	SKILLS LEVY	TOTAL
Internal Auditor	Vacant		180,000	9,000	189,000	-	-	1,890	3,780	194,670
Internal Auditor	Vacant		180,000	9,000	189,000	-		1,890	3,780	194,670
			180,000	**9,000**	**189,000**	**-**	**-**	**1,890**	**3,780**	**194,670**

BUDGET & TREASURY

DESIGNATION	NAME	M/F	Current Basic Salary Scales	Salary Increase 5%	Total Basic	Bonus	Industrial Council	UIF	SKILLS LEVY	TOTAL
SCM Officer	MP Khumalo		201,552	10,078	211,629	-	49	2,116.29	4,232.58	218,027
Financial Intern	NN Ngwenya		72,498	3,625	76,122	6,343.53	49	761.22	1,522.45	84,799
Financial Intern	SE Sigudo		66,830	3,342	70,172	5,847.66	49	701.72	1,403.44	78,174
Financial Intern	SG Simelane		66,830	3,342	70,172	5,847.66	49	701.72	1,403.44	78,174
Financial Intern	SP Mbatha		66,830	3,342	70,172	5,847.66	49	701.72	1,403.44	78,174
Financial Intern	MM Msomi		66,830	3,342	70,172	5,847.66	49	701.72	1,403.44	78,174
			541,371	**27,069**	**568,439**	**29,734**	**294**	**5,684**	**11,369**	**615,521**

POST EMPLOYMENT BENEFITS

	DESIGNATION	NAME	M/F	Medical Aid Contributions	Group Insurance Contribution	SALGBC Contribution	UIF Contribution	SDL Contributions	TOTAL
BUDGET AND TREASURY	Retired	J Marais	M	27,230	-	-	-	-	27,230
ENGINEERING SERVICES	Retired	SB Harber	M	18,605	-	-	-	-	18,605
LIBRARY SERVICES	Retired	ASC Van Straten	M	8,374	-	-	-	-	8,374
	Retired	PJ Nell	M	31,169	-	-	-	-	31,169
ENGINEERING SERVICES	Retired	P Van Niekerk	M	31,169	-	-	-	-	31,169
TOTAL				**116,546**	-	-	-	-	**116,546**

ELM MEDIUM TERM EXPENDITURE FRAMEWORK
2012-2013-EXPENDITURE BY CATEGORY

Expenditure By Type	Budget Year2012/13	Budget Year +1 2013/2014	Budget Year +2 2014/15
Employee Related Costs	16,933,407	17,881,677	18,847,288
Remuneration of Councillors	1,651,802	1,744,303	1,838,495
Debt Impairment	495,000	522,720	550,947
Depreciation and Amortisation	2,098,086	2,215,579	2,335,220
Finance Costs	156,670	165,444	174,378
Bulk Purchases-Electricity	8,829,929	9,324,405	9,827,923
Grant Expenditure-Operational	4,837,000	6,609,000	6,714,000
General Expenses	4,955,971	5,233,505	5,516,115
Repairs and Maintenance	1,332,060	1,406,656	1,482,615
Loss on disposal of PPE	-		
TOTALS	41,289,925	45,103,289	47,286,980

Employee Related Costs	Budget Year2012/13	Budget Year +1 2013/2014	Budget Year +2 2014/15
BASIC	13,695,498	14,462,446	15,243,418
PENSION AND UIF	825,797	872,042	919,132
MEDICAL AID	406,211	428,958	452,122
OVERTIME	201,549	212,836	224,329
PERFORMANCE BONUS	195,000	205,920	217,040
MOTOR VEHICLE	207,366	218,978	230,803
CELLPHONE	120,582	127,335	134,211
HOUSING	30,300	31,997	33,725
OTHER BENEFITS	1,251,104	1,321,166	1,392,509
	16,933,407	**17,881,677**	**18,847,288**
COUNCIL REMUNERATION	1,651,802	1,744,303	1,838,495
Total Employee Related Costs	**18,585,208**	**19,625,980**	**20,685,783**

		2012/2013	2013/2014	2014/2015
Capital Expenditure - Standard				
Governance and administration				
Executive and council		10,611,000.00	11,337,500.00	11,988,125.00
Budget and treasury office		-	-	-
Corporate services		200,000.00	210,000.00	220,500.00
Community and public safety				
Community and social services		50,000.00	52,500.00	55,125.00
Sport and recreation		-	-	-
Public safety		160,000.00	168,000.00	176,400.00
Housing		-	-	-
Health		-	-	-
Economic and environmental services				
Planning and development		-	-	-
Road transport		-	-	-
Environmental protection		-	-	-
Trading services				
Electricity		200,000.00	210,000.00	220,500.00
Water		-	-	-
Waste water management				
Waste management		-	-	-
Other				
Total Capital Expenditure - Standard	3	**11,221,000.00**	**11,978,000.00**	**12,660,650.00**
Funded by:				
National Government		10,461,000.00	11,035,000.00	11,673,000.00
Provincial Government				
District Municipality				
Other transfers and grants				
Internally generated funds		760,000.00	943,000.00	987,650.00
Total Capital Funding	7	**11,221,000.00**	**11,978,000.00**	**12,660,650.00**

Municipal Manager Office

	10,511,000.00	11,087,500.00	11,728,125.00

By GL Category

Land and Buildings	-	-	-
Plant and Equipment	-	-	-
Furniture and Fixtures	200,000.00	355,000.00	370,250.00
Motor Vehicles	-	-	-
Office Equipment	360,000.00	378,000.00	396,900.00
Infrastructure Assets	10,661,000.00	11,245,000.00	11,893,500.00
Community	-	-	-
	11,221,000.00	**11,978,000.00**	**12,660,650.00**